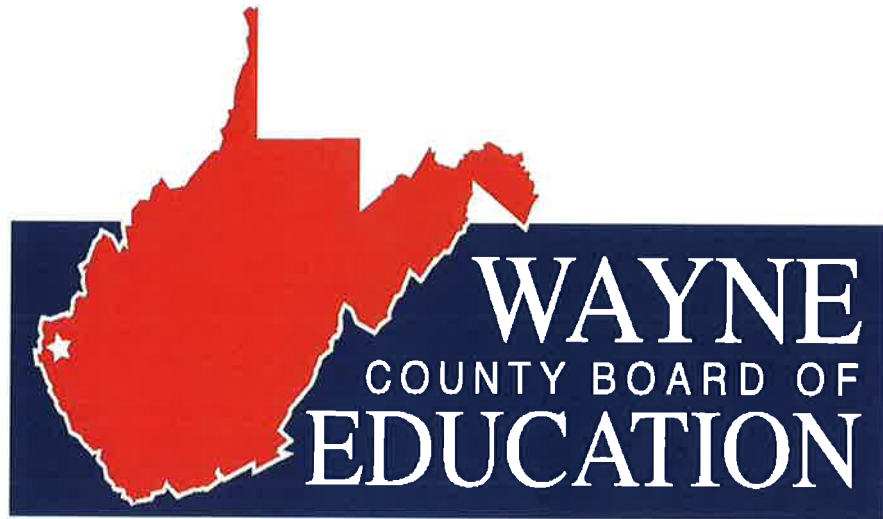




## **PROPOSED OPERATING BUDGET FISCAL YEAR 2026-2027**

*Missy Hall, Board President*  
*Johnita Jackson, Vice-President*  
*Dennis Ashworth, Board Member*  
*Mark Ross, Board Member*  
*Randall Trautwein, Board Member*  
*Todd Alexander, Superintendent*

**WAYNE COUNTY BOARD OF EDUCATION  
PROPOSED OPERATING BUDGET  
FISCAL YEAR 2026-2027**

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## WAYNE COUNTY BOARD OF EDUCATION OFFICIALS

### Board Members :

|                                 |                      |
|---------------------------------|----------------------|
| Missy Hall , President          | 7/1/2022 - 6/30/2026 |
| Johnita Jackson, Vice President | 7/1/2022 - 6/30/2026 |
| Dennis Ashworth, Member         | 7/1/2022 - 6/30/2026 |
| Mark Ross                       | 7/1/2024 - 6/30/2028 |
| Randall Trautwein, Member       | 7/1/2024 - 6/30/2028 |

### Administrative Staff:

|                  |                                                                |
|------------------|----------------------------------------------------------------|
| Todd Alexander   | Superintendent                                                 |
| Mary Lou Perry   | Director of Federal Programs                                   |
| Marsha Conley    | Director of Special Education                                  |
| Lorisa Thompson  | Director of Food Service                                       |
| Joseph Bias      | Coordinator of Technology                                      |
| Tonji Bowen      | Coordinator of Curriculum and Intervention                     |
| Mike Hart        | Manager of Safety / Security                                   |
| Greg Miller      | Director of Career Technical Education and Secondary Education |
| Chanda Marcum    | Director of Human Resources                                    |
| William Preece   | Director of Transportation                                     |
| Matthew Stanley  | Director of Maintenance                                        |
| Terry Lynn Queen | Director of Attendance                                         |
| John Waugaman    | Director of Elementary and Middle Education and Assessment     |
| Jeb Ryder        | Treasurer, CSBO                                                |

**BOARDS OF EDUCATION  
LEVY AND BUDGET CALENDAR  
FOR THE 2026-27 YEAR**

| <u>Date</u>                       | <u>Requirement</u>                                                                                                                                                                                                                                                                           | <u>Code Reference</u>             |
|-----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|
| January 14, 2026                  | Legislature convenes the regular 60-day session.                                                                                                                                                                                                                                             | Const. Art. 6 §18                 |
| February 17, 2026**               | The tax commissioner is required to submit to the Legislature a preliminary statewide aggregate tax revenue projection to assist the Legislature in establishing the regular levy rates for boards of education.                                                                             | WVC §11-1C-5(4)                   |
| March 3, 2026                     | County assessors are required to issue to all levying bodies certificates of valuation certifying the assessed valuation of all property in the county by March 3 <sup>rd</sup> of each year. A copy is to be provided to the Department of Education and one to the State Auditor's office. | WVC §11-3-6                       |
| March 14, 2026                    | Regular sixty-day legislative session ends.                                                                                                                                                                                                                                                  | Const. Art. 6 §22<br>WVC §11-8-6f |
| March 27, 2026                    | Projected release date of the final state aid computations for the 2026-27 year.                                                                                                                                                                                                             |                                   |
| March 9-30, 2026**                | Each county board is required to hold a meeting or meetings to ascertain the fiscal condition of the board and determine the amount to be raised by the levy of taxes. The meeting is to then stand adjourned until the 3 <sup>rd</sup> Tuesday in April.                                    | WVC §11-8-9 &<br>WVC §11-8-12     |
| No later than<br>March 30, 2026** | Each county superintendent is required to forward immediately one copy of the Schedule of Proposed Levy Rates (WVDE 11-20-36) to the State Auditor and one copy to the State Board of Education. <u>(Do not submit a copy of the proposed budget at this time.)</u>                          | WVC §11-8-12                      |
|                                   | Each levying body is required to publish the Schedule of Proposed Levy Rates (WVDE 11-20-36) <u>forthwith</u> as a Class II-O legal advertisement in compliance with the provisions of WVC §59-3-1 et seq.                                                                                   | WVC §11-8-32                      |
| April 11, 2026                    | Last day to publish notice of the budget hearing, <b>for the county boards that plan on holding the public hearing on the 3<sup>rd</sup> Tuesday in April.</b> Each county board is required to publish a notice of the budget hearing <b>at least 10 days</b> prior to the hearing.         | WVC §18-5-4                       |
|                                   | Notice of the budget hearing must be published as a Class I legal advertisement in compliance with the provisions of WVC §59-3-1 et seq.                                                                                                                                                     | WVC §18-5-4                       |

**BOARDS OF EDUCATION  
LEVY AND BUDGET CALENDAR  
FOR THE 2026-27 YEAR**

| <u>Date</u>                  | <u>Requirement</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <u>Code Reference</u>                                     |
|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
| April 11, 2026               | <p>This is also the last date for making a copy of the proposed budget available for public inspection, <b>for the county boards that plan on holding the public hearing on the 3<sup>rd</sup> Tuesday in April.</b></p> <p>Each county board is required to make a copy of its proposed budget available for public inspection <b>at least 10 days</b> prior to holding the public hearing. This can be done by publishing the proposed budget document, by posting the proposed budget on the district's website, posting on various bulletin boards, or by providing access to a copy of the proposed budget in the business office during normal business hours.</p> <p>Note: If the budget document is published at least 10 days prior to the budget hearing, the notice of the hearing may be included in the same publication as the proposed budget document.</p> <p>The proposed budget must be published as a Class II-O legal advertisement in compliance with the provisions of WVC §59-3-1 et seq.</p> <p><b>NOTE: WVC §11-8-32 does not specify when the proposed budget is to be published. County boards may publish just the notice of the budget hearing 10 days prior to the hearing, as required, and publish the proposed budget after its adoption at the budget hearing.</b></p> | <p>WVC §18-5-4</p> <p>WVC §18-5-4</p> <p>WVC §11-8-32</p> |
| April 21, 2026               | Each levying body is statutorily required to reconvene the March meeting on the third Tuesday in April to officially enter all levies, after having received approval from the state auditor.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | WVC §11-8-12a                                             |
| April 24, 2026               | Within 3 days after levies have been laid, each levying body is statutorily required to forward certified copies of the Levy Order and Rate Sheet (WVDE11-20-37) to the State Auditor. <b>Copies of the Levy Order and Rate Sheet MUST also be forwarded to the Department of Education, Office of School Finance.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | WVC §11-8-13                                              |
| No later than May 22, 2026** | Latest date for making a copy of the proposed budget available for public inspection.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | WVC §18-5-4                                               |

**BOARDS OF EDUCATION  
LEVY AND BUDGET CALENDAR  
FOR THE 2026-27 YEAR**

| <u>Date</u>                     | <u>Requirement</u>                                                                                                                                                                                                                                                               | <u>Code Reference</u>                            |
|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| No later than<br>June 1, 2026** | 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 has been made available for public inspection, but no later than June 1 <sup>st</sup> **.                  | WVC §18-5-4,<br>WVC §18-9B-6, &<br>WVC §18-9B-6a |
| No later than<br>June 1, 2026** | After the hearing, the board must formally ADOPT its proposed budget for the subsequent year, PENDING APPROVAL by the State Superintendent.                                                                                                                                      |                                                  |
|                                 | The proposed budget must 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                                     |
|                                 | <b>NOTE: WVC §11-8-32 does not specify when the proposed budget is to be published. County boards may publish just the notice of the budget hearing 10 days prior to the hearing, as required, and publish the proposed budget after its adoption at the budget hearing.</b>     |                                                  |
| No later than<br>June 1, 2026** | Each county board <b>MUST</b> submit its proposed budget electronically to the State Superintendent for approval by this date. Do not mail printed copies of the budget document. Also, do not mail copies of the proposed budget to the State Auditor's Office.                 | WVC §18-9B-6                                     |
| June 30, 2026                   | The proposed budget will be reviewed and analyzed by the Office of School Finance and recommendations regarding its approval will be submitted to the State Superintendent of Schools. County boards will be notified by June 30 <sup>th</sup> of the Superintendent's approval. | WVC §18-9B-6a                                    |

\*\*In accordance with WVC §2-2-1(e), if the deadline for a particular requirement falls on a Saturday, Sunday, or legal holiday, the deadline is extended to the following business day.

**WVC §59-3-2(b) states the following:** A Class I-O legal advertisement shall be published one time, a Class II-O legal advertisement shall be published once a week for two successive weeks, and a Class III-O legal advertisement shall be published once a week for three successive weeks, in two qualified newspapers of opposite politics published in the publication area; or if two qualified newspapers of opposite politics are not published in the publication area or if two qualified newspapers of opposite politics published in the publication area will not publish the legal advertisement at the rates specified in WVC §59-3-3, the legal advertisement shall be published in one qualified newspaper published in the publication area; or if there is no qualified newspaper published in the publication area or if no qualified newspaper published in the publication area will publish the legal advertisement at the rates specified in WVC §59-3-3, the legal advertisement shall be published in one qualified newspaper published outside the publication area; or if no qualified newspaper is published outside the publication area or if no qualified newspaper published outside the publication area will publish the legal advertisement at the rates specified in WVC §59-3-3, the legal advertisement shall be posted in at least three public places in the publication area, one of which postings shall be in the county courthouse, at or near the front door thereof, if a county courthouse is located in the publication area and one of which postings shall be in the municipal office building or municipal office or offices, at or near the front door thereof, if the publication area is a municipality.

## STUDENT ENROLLMENT BY SCHOOL

| <u>Name of School</u>      | <u>Enrollment</u><br><u>2026</u> | <u>Enrollment</u><br><u>2025</u> | <u>Enrollment</u><br><u>2024</u> | <u>Compare</u><br><u>2026 to</u><br><u>2025</u> |
|----------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------------------------|
| <u>Elementary Schools</u>  |                                  |                                  |                                  |                                                 |
| Buffalo Elementary         | 400                              | 394                              | 420                              | 6                                               |
| Ceredo - Kenova Elementary | 607                              | 627                              | 602                              | (20)                                            |
| Dunlow Elementary          | 44                               | 54                               | 82                               | (10)                                            |
| East Lynn Elementary       | 124                              | 123                              | 127                              | 1                                               |
| Genoa Elementary           | 57                               | 48                               | 50                               | 9                                               |
| Kellogg Elementary         | 293                              | 327                              | 322                              | (34)                                            |
| Lavalette Elementary       | 209                              | 245                              | 227                              | (36)                                            |
| Prichard Elementary        | 113                              | 130                              | 144                              | (17)                                            |
| Wayne Elementary           | 436                              | 443                              | 453                              | (7)                                             |
| Total Elementary Schools   | <u>2,283</u>                     | <u>2,391</u>                     | <u>2,427</u>                     | <u>(108)</u>                                    |
| <u>Middle Schools</u>      |                                  |                                  |                                  |                                                 |
| Buffalo Middle             | 258                              | 279                              | 232                              | (21)                                            |
| Ceredo Kenova Middle       | 260                              | 263                              | 271                              | (3)                                             |
| Wayne Middle               | 354                              | 344                              | 370                              | 10                                              |
| Vinson Middle              | 159                              | 163                              | 179                              | (4)                                             |
| Total Middle Schools       | <u>1,031</u>                     | <u>1,049</u>                     | <u>1,052</u>                     | <u>(18)</u>                                     |
| <u>Pre K-8 Schools</u>     |                                  |                                  |                                  |                                                 |
| Crum Pre K-8               | 191                              | 234                              | 214                              | (43)                                            |
| Fort Gay Pre K-8           | 429                              | 427                              | 487                              | 2                                               |
| Total Pre K-8 Schools      | <u>620</u>                       | <u>661</u>                       | <u>701</u>                       | <u>(41)</u>                                     |
| <u>High Schools</u>        |                                  |                                  |                                  |                                                 |
| Wayne High                 | 499                              | 524                              | 575                              | (25)                                            |
| Tolsia High                | 313                              | 344                              | 342                              | (31)                                            |
| Spring Valley High         | 933                              | 946                              | 985                              | (13)                                            |
| Total High Schools         | <u>1,745</u>                     | <u>1,814</u>                     | <u>1,902</u>                     | <u>(69)</u>                                     |
| Grand Total                | <u>5,679</u>                     | <u>5,915</u>                     | <u>6,082</u>                     | <u>(236)</u>                                    |

## STUDENT ENROLLMENT BY GRADE

| <u>Name of School</u>     | <u>Enrollment</u><br><u>2026</u> | <u>Enrollment</u><br><u>2025</u> | <u>Enrollment</u><br><u>2024</u> | <u>Compare</u><br><u>2026 to</u><br><u>2025</u> |
|---------------------------|----------------------------------|----------------------------------|----------------------------------|-------------------------------------------------|
| <u>Elementary Schools</u> |                                  |                                  |                                  |                                                 |
| Early Childhood           | 327                              | 335                              | 371                              | (8)                                             |
| Kindergarten              | 385                              | 422                              | 386                              | (37)                                            |
| First                     | 389                              | 382                              | 422                              | 7                                               |
| Second                    | 359                              | 412                              | 447                              | (53)                                            |
| Third                     | 415                              | 432                              | 400                              | (17)                                            |
| Fourth                    | 409                              | 412                              | 429                              | (3)                                             |
| Fifth                     | 396                              | 435                              | 432                              | (39)                                            |
| Total Elementary Schools  | <u>2,680</u>                     | <u>2,830</u>                     | <u>2,887</u>                     | <u>(150)</u>                                    |
| <u>Middle Schools</u>     |                                  |                                  |                                  |                                                 |
| Sixth                     | 416                              | 430                              | 436                              | (14)                                            |
| Seventh                   | 420                              | 418                              | 425                              | 2                                               |
| Eighth                    | 418                              | 423                              | 432                              | (5)                                             |
| Total Middle Schools      | <u>1,254</u>                     | <u>1,271</u>                     | <u>1,293</u>                     | <u>(17)</u>                                     |
| <u>High Schools</u>       |                                  |                                  |                                  |                                                 |
| Ninth                     | 449                              | 456                              | 534                              | (7)                                             |
| Tenth                     | 427                              | 486                              | 486                              | (59)                                            |
| Eleventh                  | 425                              | 416                              | 442                              | 9                                               |
| Twelfth                   | 444                              | 456                              | 440                              | (12)                                            |
| Total High Schools        | <u>1,745</u>                     | <u>1,814</u>                     | <u>1,902</u>                     | <u>(69)</u>                                     |
| Grand Total               | <u>5,679</u>                     | <u>5,915</u>                     | <u>6,082</u>                     | <u>(236)</u>                                    |

# CERTIFICATE OF VALUATION

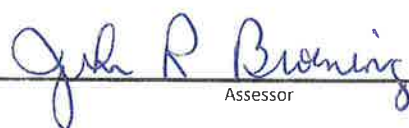
|                                             |                                                                                                          |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>Board of Education</b><br>(Levying Body) | <b>Wayne</b><br>(County)                                                                                 |
| TO:                                         | <b>Treasurer</b><br>(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 **2026**

|                                   | Column A<br>Assessed Value<br>Including Back Tax<br>And New Property<br>(Total) | Column B<br>All Other<br>Exempt Value<br>(excluding P U) | Column C<br>Gross Assessed<br>(Col A Plus Col B)<br>(County Classification<br>Purposes Only) | Column D<br>Homestead<br>Exempt Value | Column E<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>              | 0                                                                               | 0                                                        | 0                                                                                            |                                       | 0                                                                                                     |
| <b>Class II</b>                   |                                                                                 |                                                          |                                                                                              |                                       |                                                                                                       |
| Real Estate                       | 744,577,100                                                                     | 8,127,570                                                | 752,704,670                                                                                  | 91,577,220                            | 652,999,880                                                                                           |
| Personal Property                 | 12,724,598                                                                      | 3,108                                                    | 12,727,706                                                                                   | 1,490,124                             | 11,234,474                                                                                            |
| <b>Total Class II</b>             | 757,301,698                                                                     | 8,130,678                                                | 765,432,376                                                                                  | 93,067,344                            | 664,234,354                                                                                           |
| <b>Class III</b>                  |                                                                                 |                                                          |                                                                                              |                                       |                                                                                                       |
| Real Estate                       | 92,880,260                                                                      | 191,131,950                                              | 284,012,210                                                                                  |                                       | 92,880,260                                                                                            |
| Personal Property                 | 296,110,834                                                                     | 234,144                                                  | 296,344,978                                                                                  |                                       | 296,110,834                                                                                           |
| Public Utility Property           | 386,084,251                                                                     | 0                                                        | 386,084,251                                                                                  |                                       | 386,084,251                                                                                           |
| <b>Total Class III</b>            | 775,075,345                                                                     | 191,366,094                                              | 966,441,439                                                                                  |                                       | 775,075,345                                                                                           |
| <b>Class IV</b>                   |                                                                                 |                                                          |                                                                                              |                                       |                                                                                                       |
| Real Estate                       | 74,434,350                                                                      | 68,624,550                                               | 143,058,900                                                                                  |                                       | 74,434,350                                                                                            |
| Personal Property                 | 81,474,230                                                                      | 52,920                                                   | 81,527,150                                                                                   |                                       | 81,474,230                                                                                            |
| Public Utility Property           | 33,967,203                                                                      | 0                                                        | 33,967,203                                                                                   |                                       | 33,967,203                                                                                            |
| <b>Total Class IV</b>             | 189,875,783                                                                     | 68,677,470                                               | 258,553,253                                                                                  |                                       | 189,875,783                                                                                           |
| <b>TOTAL FOR<br/>LEVYING BODY</b> | <b>1,722,252,826</b>                                                            | <b>268,174,242</b>                                       | <b>1,990,427,068</b>                                                                         | <b>93,067,344</b>                     | <b>1,629,185,482</b>                                                                                  |

Given under our hands this \_\_\_\_\_ day of \_\_\_\_\_, 2026

  
 \_\_\_\_\_  
 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 - Tax Dept.

Photocopy - Auditor's Office  
 Photocopy - Retain

Photocopy - Board of Ed. Only - State Dept. of Education

**LEVY ORDER AND RATE SHEET**  
**WAYNE COUNTY BOARD OF EDUCATION**  
**For the Fiscal Year Ended June 30, 2027**

The following is a true copy from the record of orders entered by WAYNE COUNTY BOARD OF EDUCATION on the 21st day of April 2025:

|                                                                                                                       | <b>Column E</b>                                             | <b>Current Expense Levy</b> |                     |
|-----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----------------------------|---------------------|
|                                                                                                                       | Certificate of Valuation<br>Assessed Value for Tax Purposes | Levy<br>Rate/\$100          | Taxes<br>Levied     |
| Class I                                                                                                               |                                                             |                             |                     |
| Personal Property                                                                                                     | \$ -                                                        | 17.90                       | \$ -                |
| Public Utilities                                                                                                      | -                                                           |                             | -                   |
| Total Class I                                                                                                         | -                                                           |                             | -                   |
| Class II                                                                                                              |                                                             |                             |                     |
| Real Estate                                                                                                           | 652,999,880                                                 | 35.80                       | 2,337,740           |
| Personal Property                                                                                                     | 11,234,474                                                  |                             | 40,219              |
| Total Class II                                                                                                        | 664,234,354                                                 |                             | 2,377,959           |
| Class III                                                                                                             |                                                             |                             |                     |
| Real Estate                                                                                                           | 92,880,260                                                  | 71.60                       | 665,023             |
| Personal Property                                                                                                     | 296,110,834                                                 |                             | 2,120,154           |
| Public Utilities                                                                                                      | 386,084,251                                                 |                             | 2,764,363           |
| Total Class III                                                                                                       | 775,075,345                                                 |                             | 5,549,540           |
| Class IV                                                                                                              |                                                             |                             |                     |
| Real Estate                                                                                                           | 74,434,350                                                  | 71.60                       | 532,950             |
| Personal Property                                                                                                     | 81,474,230                                                  |                             | 583,355             |
| Public Utilities                                                                                                      | 33,967,203                                                  |                             | 243,205             |
| Total Class IV                                                                                                        | 189,875,783                                                 |                             | 1,359,510           |
| <b>Total Assessed Valuation and Projected Gross Tax Collections</b>                                                   | <b>\$ 1,629,185,482</b>                                     |                             | <b>\$ 9,287,009</b> |
| Less Allowance for Uncollectibles, Exonerations and Delinquencies                                                     |                                                             | 7.00%                       | (650,091)           |
| Less Allowance for Tax Discounts                                                                                      |                                                             | 2.00%                       | (172,738)           |
| 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                                         |                                                             |                             | 8,464,180           |
| Less - Allowance for Assessor's Valuation Fund<br>(Subtracted from regular current expense tax levy only)             |                                                             | 2.00%                       | (169,284)           |
| <b>Projected Net Taxes to be Collected</b>                                                                            |                                                             |                             | <b>\$ 8,294,896</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.

SIGNED THIS 21st DAY OF APRIL 2026, BY

Todd Alexander

SECRETARY OF THE BOARD OF  
EDUCATION

Signature

**LEVY ORDER AND RATE SHEET**  
**WAYNE COUNTY BOARD OF EDUCATION**  
**For the Fiscal Year Ended June 30, 2027**

The following is a true copy from the record of orders entered by WAYNE COUNTY BOARD OF EDUCATION on the 21st day of April 2025:

|                                                                             | <b>Excess Levy</b> |                      | <b>Permanent Improvement</b> |                   | <b>Bond Levy</b>   |                     |
|-----------------------------------------------------------------------------|--------------------|----------------------|------------------------------|-------------------|--------------------|---------------------|
|                                                                             | 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                                                           | 22.95              | \$ -                 | 1.50                         | \$ -              | 3.13               | \$ -                |
| Public Utilities                                                            |                    | -                    |                              | -                 |                    | -                   |
| <b>Total Class I</b>                                                        |                    | -                    |                              | -                 |                    | -                   |
| <b>Class II</b>                                                             |                    |                      |                              |                   |                    |                     |
| Real Estate                                                                 | 45.90              | 2,997,269            | 3.00                         | 195,900           | 6.26               | 408,778             |
| Personal Property                                                           |                    | 51,566               |                              | 3,370             |                    | 7,033               |
| <b>Total Class II</b>                                                       |                    | 3,048,835            |                              | 199,270           |                    | 415,811             |
| <b>Class III</b>                                                            |                    |                      |                              |                   |                    |                     |
| Real Estate                                                                 | 91.80              | 852,641              | 6.00                         | 55,728            | 12.52              | 116,286             |
| Personal Property                                                           |                    | 2,718,297            |                              | 177,667           |                    | 370,731             |
| Public Utilities                                                            |                    | 3,544,253            |                              | 231,651           |                    | 483,377             |
| <b>Total Class III</b>                                                      |                    | 7,115,191            |                              | 465,046           |                    | 970,394             |
| <b>Class IV</b>                                                             |                    |                      |                              |                   |                    |                     |
| Real Estate                                                                 | 91.80              | 683,307              | 6.00                         | 44,661            | 12.52              | 93,192              |
| Personal Property                                                           |                    | 747,933              |                              | 48,885            |                    | 102,008             |
| Public Utilities                                                            |                    | 311,819              |                              | 20,380            |                    | 42,527              |
| <b>Total Class IV</b>                                                       |                    | 1,743,059            |                              | 113,926           |                    | 237,725             |
| <b>Total Assessed Valuation<br/>and Projected Gross Tax<br/>Collections</b> |                    | <b>\$ 11,907,085</b> |                              | <b>\$ 778,242</b> |                    | <b>\$ 1,623,930</b> |
| Less Allowance for<br>Uncollectibles, Exonerations<br>and Delinquencies     | 7.00%              | (833,496)            | 7.00%                        | (54,477)          | -0.09%             | (1,470)             |
| Less Allowance for Tax<br>Discounts                                         | 2.00%              | (221,472)            | 2.00%                        | (14,475)          |                    |                     |
| Less Allowance for Tax Increment Financing                                  |                    |                      |                              |                   |                    |                     |
| See Worksheet P/I                                                           |                    |                      |                              |                   |                    |                     |
| Net Projected Tax Collections before Assessor's Fund                        |                    |                      |                              | 709,290           |                    |                     |
| Less - Allowance for Assessor's Valuation Fund                              |                    |                      |                              | (14,186)          |                    |                     |
| <b>Projected Net Taxes to be<br/>Collected</b>                              |                    | <b>\$ 10,852,117</b> |                              | <b>\$ 695,104</b> |                    | <b>\$ 1,625,400</b> |
| <b>Total Projected Net Taxes<br/>from Regular and Excess<br/>Levies</b>     |                    | <b>\$ 19,147,013</b> |                              |                   |                    |                     |

SIGNED THIS 21st DAY OF APRIL 2026, BY

Todd Alexander SECRETARY OF THE  
BOARD OF EDUCATION

*Todd Alexander*  
Signature

## PROPOSED BUDGET

The Wayne County Schools annual budget provides salary and benefits for its employees, substitute reimbursement, staff training and materials and equipment for all students. It also provides for transporting students to and from school, feed them breakfast and lunch, and maintain the school buildings and grounds.

Currently, Wayne County School District is the 12<sup>th</sup> largest school district in West Virginia. There are nine elementary schools, four middle schools, two Pre K-8 school, and three high schools.

The annual budget includes resources for various funds.

**GENERAL CURRENT EXPENSE FUND** accounts for general tax revenues (including excess levy funds) and state aid funds that are allocated by the WV state legislature. It also includes all local funds that are not obligated for a specific purpose. All day to day operating expenses are paid through the general current fund.

**SPECIAL REVENUE FUND** accounts for grantor-restricted projects, such as Child Nutrition, Title I, Title II, Special Education, and Career and Technical Education.

**PERMANENT IMPROVEMENT FUND** accounts for a portion of general tax levies for construction of new buildings and/or major improvement projects, and other amounts transferred from other Funds.

**DEBT SERVICE FUND** accounts for revenues from bond levies that are accumulated and used to pay the debt service (repayment of bonds and interest).

**BOND CONSTRUCTION FUND** accounts for expenditures for construction of new facilities from funds received from the sale of bonds.

**CAPITAL PROJECT FUND** deals with major improvement projects which includes School Building Authority funding. Routine maintenance costs are absorbed in the general current expense fund budget.

**FINAL COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PROGRAM  
FOR THE 2026-27 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    | \$ 7,535,097                                                                 | \$ 42,525                                                                                    | \$ 7,577,622                                                                | \$ 512,541                                                                         | \$ 8,090,163                                                                |
| Berkeley   | 77,244,653                                                                   | 336,814                                                                                      | 77,581,467                                                                  | 2,003,623                                                                          | 79,585,090                                                                  |
| Boone      | 11,539,918                                                                   | 88,495                                                                                       | 11,628,413                                                                  | 214,369                                                                            | 11,842,782                                                                  |
| Braxton    | 6,094,495                                                                    | 52,482                                                                                       | 6,146,977                                                                   | 413,385                                                                            | 6,560,362                                                                   |
| Brooke     | 8,648,551                                                                    | 55,915                                                                                       | 8,704,466                                                                   | 199,362                                                                            | 8,903,828                                                                   |
| Cabell     | 43,224,124                                                                   | 229,003                                                                                      | 43,453,127                                                                  | 1,491,152                                                                          | 44,944,279                                                                  |
| Calhoun    | 4,380,830                                                                    | 27,264                                                                                       | 4,408,094                                                                   | 284,771                                                                            | 4,692,865                                                                   |
| Clay       | 5,428,042                                                                    | 25,804                                                                                       | 5,453,846                                                                   | 329,042                                                                            | 5,782,888                                                                   |
| Doddridge  | 5,441,565                                                                    | 32,123                                                                                       | 5,473,688                                                                   | 220,038                                                                            | 5,693,726                                                                   |
| Fayette    | 20,119,222                                                                   | 105,334                                                                                      | 20,224,556                                                                  | 726,315                                                                            | 20,950,871                                                                  |
| Gilmer     | 4,170,954                                                                    | 20,714                                                                                       | 4,191,668                                                                   | 274,622                                                                            | 4,466,290                                                                   |
| Grant      | 6,496,221                                                                    | 41,241                                                                                       | 6,537,462                                                                   | 438,780                                                                            | 6,976,242                                                                   |
| Greenbrier | 16,744,885                                                                   | 105,043                                                                                      | 16,849,928                                                                  | 824,611                                                                            | 17,674,539                                                                  |
| Hampshire  | 10,404,424                                                                   | 47,136                                                                                       | 10,451,560                                                                  | 689,839                                                                            | 11,141,399                                                                  |
| Hancock    | 12,974,254                                                                   | 85,325                                                                                       | 13,059,579                                                                  | 19,664                                                                             | 13,079,243                                                                  |
| Hardy      | 8,324,943                                                                    | 52,004                                                                                       | 8,376,947                                                                   | 562,590                                                                            | 8,939,537                                                                   |
| Harrison   | 36,346,756                                                                   | 187,807                                                                                      | 36,534,563                                                                  | 860,407                                                                            | 37,394,970                                                                  |
| Jackson    | 15,993,791                                                                   | 94,535                                                                                       | 16,088,326                                                                  | 394,070                                                                            | 16,482,396                                                                  |
| Jefferson  | 31,721,743                                                                   | 154,107                                                                                      | 31,875,850                                                                  | 943,127                                                                            | 32,818,977                                                                  |
| Kanawha    | 87,371,449                                                                   | 507,825                                                                                      | 87,879,274                                                                  | 1,362,658                                                                          | 89,241,932                                                                  |
| Lewis      | 8,228,327                                                                    | 49,216                                                                                       | 8,277,543                                                                   | 430,479                                                                            | 8,708,022                                                                   |
| Lincoln    | 10,100,040                                                                   | 62,099                                                                                       | 10,162,139                                                                  | 506,269                                                                            | 10,668,408                                                                  |
| Logan      | 16,887,414                                                                   | 131,809                                                                                      | 17,019,223                                                                  | 668,788                                                                            | 17,688,011                                                                  |
| Marion     | 27,757,185                                                                   | 130,466                                                                                      | 27,887,651                                                                  | 573,402                                                                            | 28,461,053                                                                  |
| Marshall   | 16,020,081                                                                   | 94,665                                                                                       | 16,114,746                                                                  | 196                                                                                | 16,114,942                                                                  |
| Mason      | 13,655,691                                                                   | 98,629                                                                                       | 13,754,320                                                                  | 410,634                                                                            | 14,164,954                                                                  |
| McDowell   | 8,139,277                                                                    | 68,088                                                                                       | 8,207,365                                                                   | 329,926                                                                            | 8,537,291                                                                   |
| Mercer     | 31,113,446                                                                   | 190,872                                                                                      | 31,304,318                                                                  | 1,201,876                                                                          | 32,506,194                                                                  |
| Mineral    | 15,489,657                                                                   | 93,422                                                                                       | 15,583,079                                                                  | 636,736                                                                            | 16,219,815                                                                  |
| Mingo      | 12,839,901                                                                   | 80,039                                                                                       | 12,919,940                                                                  | 545,022                                                                            | 13,464,962                                                                  |
| Monongalia | 44,900,071                                                                   | 183,047                                                                                      | 45,083,118                                                                  | 1,237,350                                                                          | 46,320,468                                                                  |
| Monroe     | 6,153,017                                                                    | 30,121                                                                                       | 6,183,138                                                                   | 416,589                                                                            | 6,599,727                                                                   |
| Morgan     | 7,950,818                                                                    | 51,379                                                                                       | 8,002,197                                                                   | 260,004                                                                            | 8,262,201                                                                   |
| Nicholas   | 11,863,889                                                                   | 82,465                                                                                       | 11,946,354                                                                  | 575,024                                                                            | 12,521,378                                                                  |
| Ohio       | 18,295,899                                                                   | 94,071                                                                                       | 18,389,970                                                                  | 106,941                                                                            | 18,496,911                                                                  |
| Pendleton  | 5,189,822                                                                    | 25,305                                                                                       | 5,215,127                                                                   | 342,931                                                                            | 5,558,058                                                                   |
| Pleasants  | 5,044,017                                                                    | 40,438                                                                                       | 5,084,455                                                                   | 14,470                                                                             | 5,098,925                                                                   |
| Pocahontas | 5,403,832                                                                    | 31,338                                                                                       | 5,435,170                                                                   | 359,326                                                                            | 5,794,496                                                                   |
| Preston    | 14,171,875                                                                   | 65,771                                                                                       | 14,237,646                                                                  | 951,105                                                                            | 15,188,751                                                                  |
| Putnam     | 33,844,029                                                                   | 183,041                                                                                      | 34,027,070                                                                  | 134,715                                                                            | 34,161,785                                                                  |
| Raleigh    | 39,954,413                                                                   | 207,936                                                                                      | 40,162,349                                                                  | 1,214,903                                                                          | 41,377,252                                                                  |
| Randolph   | 13,539,869                                                                   | 87,129                                                                                       | 13,626,998                                                                  | 915,115                                                                            | 14,542,113                                                                  |
| Ritchie    | 5,002,568                                                                    | 34,178                                                                                       | 5,036,746                                                                   | 331,820                                                                            | 5,368,566                                                                   |
| Roane      | 5,892,412                                                                    | 34,996                                                                                       | 5,927,408                                                                   | 378,394                                                                            | 6,305,802                                                                   |
| Summers    | 4,896,986                                                                    | 29,472                                                                                       | 4,926,458                                                                   | 320,812                                                                            | 5,247,270                                                                   |
| Taylor     | 7,767,631                                                                    | 44,321                                                                                       | 7,811,952                                                                   | 412,288                                                                            | 8,224,240                                                                   |
| Tucker     | 4,812,620                                                                    | 23,747                                                                                       | 4,836,367                                                                   | 323,582                                                                            | 5,159,949                                                                   |
| Tyler      | 5,194,691                                                                    | 28,952                                                                                       | 5,223,643                                                                   | 208,065                                                                            | 5,431,708                                                                   |
| Upshur     | 12,664,172                                                                   | 82,103                                                                                       | 12,746,275                                                                  | 841,205                                                                            | 13,587,480                                                                  |
| Wayne      | 22,259,296                                                                   | 148,448                                                                                      | 22,407,744                                                                  | 949,980                                                                            | 23,357,724                                                                  |
| Webster    | 5,007,241                                                                    | 26,439                                                                                       | 5,033,680                                                                   | 334,011                                                                            | 5,367,691                                                                   |
| Wetzel     | 7,720,087                                                                    | 51,577                                                                                       | 7,771,664                                                                   | 253,570                                                                            | 8,025,234                                                                   |
| Wirt       | 4,129,113                                                                    | 26,871                                                                                       | 4,155,984                                                                   | 172,786                                                                            | 4,328,770                                                                   |
| Wood       | 42,866,789                                                                   | 216,618                                                                                      | 43,083,407                                                                  | 1,056,146                                                                          | 44,139,553                                                                  |
| Wyoming    | 12,094,410                                                                   | 89,358                                                                                       | 12,183,768                                                                  | 448,531                                                                            | 12,632,299                                                                  |
| State      | \$ 927,056,503                                                               | \$ 5,209,922                                                                                 | \$ 932,266,425                                                              | \$ 30,627,957                                                                      | \$ 962,894,382                                                              |

**FINAL COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PROGRAM  
FOR THE 2026-27 YEAR**

| 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    | \$ 3,167,260                                                           | \$ 174,111                                                                    | \$ 3,341,371                                                           |
| Berkeley   | 32,690,640                                                             | 1,118,812                                                                     | 33,809,452                                                             |
| Boone      | 4,833,293                                                              | 131,948                                                                       | 4,965,241                                                              |
| Braxton    | 2,569,791                                                              | 141,621                                                                       | 2,711,412                                                              |
| Brooke     | 3,504,391                                                              | 164,229                                                                       | 3,668,620                                                              |
| Cabell     | 18,300,809                                                             | 680,148                                                                       | 18,980,957                                                             |
| Calhoun    | 1,818,734                                                              | 99,735                                                                        | 1,918,469                                                              |
| Clay       | 2,292,626                                                              | 127,428                                                                       | 2,420,054                                                              |
| Doddridge  | 2,220,276                                                              | 58,793                                                                        | 2,279,069                                                              |
| Fayette    | 8,364,881                                                              | 208,750                                                                       | 8,573,631                                                              |
| Gilmer     | 1,818,684                                                              | 98,951                                                                        | 1,917,635                                                              |
| Grant      | 2,746,486                                                              | 146,852                                                                       | 2,893,338                                                              |
| Greenbrier | 6,951,789                                                              | 284,502                                                                       | 7,236,291                                                              |
| Hampshire  | 4,541,831                                                              | 247,876                                                                       | 4,789,707                                                              |
| Hancock    | 5,190,099                                                              | 76,413                                                                        | 5,266,512                                                              |
| Hardy      | 3,570,794                                                              | 194,999                                                                       | 3,765,793                                                              |
| Harrison   | 14,918,958                                                             | 168,205                                                                       | 15,087,163                                                             |
| Jackson    | 6,609,961                                                              | 198,806                                                                       | 6,808,767                                                              |
| Jefferson  | 13,720,188                                                             | 637,259                                                                       | 14,357,447                                                             |
| Kanawha    | 35,681,222                                                             | 1,508,420                                                                     | 37,189,642                                                             |
| Lewis      | 3,538,474                                                              | 145,645                                                                       | 3,684,119                                                              |
| Lincoln    | 4,217,827                                                              | 201,866                                                                       | 4,419,693                                                              |
| Logan      | 7,110,869                                                              | 365,138                                                                       | 7,476,007                                                              |
| Marion     | 11,355,994                                                             | -                                                                             | 11,355,994                                                             |
| Marshall   | 6,450,425                                                              | 38,615                                                                        | 6,489,040                                                              |
| Mason      | 5,820,105                                                              | 233,448                                                                       | 6,053,553                                                              |
| McDowell   | 3,610,327                                                              | 93,546                                                                        | 3,703,873                                                              |
| Mercer     | 12,842,266                                                             | 455,489                                                                       | 13,297,755                                                             |
| Mineral    | 6,372,520                                                              | 333,242                                                                       | 6,705,762                                                              |
| Mingo      | 5,423,716                                                              | 242,667                                                                       | 5,666,383                                                              |
| Monongalia | 18,475,073                                                             | 749,323                                                                       | 19,224,396                                                             |
| Monroe     | 2,605,908                                                              | 142,877                                                                       | 2,748,785                                                              |
| Morgan     | 3,409,186                                                              | 129,906                                                                       | 3,539,092                                                              |
| Nicholas   | 5,007,280                                                              | 250,962                                                                       | 5,258,242                                                              |
| Ohio       | 7,333,086                                                              | 283,826                                                                       | 7,616,912                                                              |
| Pendleton  | 2,320,966                                                              | 125,107                                                                       | 2,446,073                                                              |
| Pleasants  | 1,990,943                                                              | -                                                                             | 1,990,943                                                              |
| Pocahontas | 2,329,951                                                              | 127,428                                                                       | 2,457,379                                                              |
| Preston    | 5,988,406                                                              | 328,474                                                                       | 6,316,880                                                              |
| Putnam     | 13,840,298                                                             | 200,583                                                                       | 14,040,881                                                             |
| Raleigh    | 16,748,120                                                             | 497,328                                                                       | 17,245,448                                                             |
| Randolph   | 5,594,537                                                              | 312,176                                                                       | 5,906,713                                                              |
| Ritchie    | 2,151,980                                                              | 120,609                                                                       | 2,272,589                                                              |
| Roane      | 2,563,334                                                              | 139,449                                                                       | 2,702,783                                                              |
| Summers    | 2,134,984                                                              | 118,210                                                                       | 2,253,194                                                              |
| Taylor     | 3,224,409                                                              | 158,449                                                                       | 3,382,858                                                              |
| Tucker     | 2,022,803                                                              | 111,996                                                                       | 2,134,799                                                              |
| Tyler      | 2,208,167                                                              | 87,518                                                                        | 2,295,685                                                              |
| Upshur     | 5,399,415                                                              | 298,523                                                                       | 5,697,938                                                              |
| Wayne      | 9,287,794                                                              | 321,837                                                                       | 9,609,631                                                              |
| Webster    | 2,124,888                                                              | 120,371                                                                       | 2,245,259                                                              |
| Wetzel     | 3,237,865                                                              | 143,482                                                                       | 3,381,347                                                              |
| Wirt       | 1,744,536                                                              | 38,330                                                                        | 1,782,866                                                              |
| Wood       | 17,569,814                                                             | 806,604                                                                       | 18,376,418                                                             |
| Wyoming    | 5,287,389                                                              | 252,079                                                                       | 5,539,468                                                              |
| State      | \$ 386,856,368                                                         | \$ 14,442,961                                                                 | \$ 401,299,329                                                         |

**FINAL COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PROGRAM  
FOR THE 2026-27 YEAR**

| County     | Step 3<br>Allowance for<br>Fixed Charges<br>8.18%<br>(WVC §18-9A-6) | Step 4<br>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    | \$ 980,096                                                          | \$ 424,931                                                                                      | \$ 330,052                                                      | \$ -                                                             | \$ 754,983                                                           |
| Berkeley   | 9,725,725                                                           | 7,328,547                                                                                       | 2,126,816                                                       | -                                                                | 9,455,363                                                            |
| Boone      | 1,444,051                                                           | 653,359                                                                                         | 662,783                                                         | -                                                                | 1,316,142                                                            |
| Braxton    | 795,487                                                             | 476,754                                                                                         | 234,436                                                         | -                                                                | 711,190                                                              |
| Brooke     | 1,079,170                                                           | 1,240,833                                                                                       | 458,575                                                         | -                                                                | 1,699,408                                                            |
| Cabell     | 5,492,667                                                           | 1,687,387                                                                                       | 1,175,370                                                       | -                                                                | 2,862,757                                                            |
| Calhoun    | 564,182                                                             | 313,923                                                                                         | 159,788                                                         | -                                                                | 473,711                                                              |
| Clay       | 702,934                                                             | 573,301                                                                                         | 322,716                                                         | -                                                                | 896,017                                                              |
| Doddridge  | 683,986                                                             | 548,547                                                                                         | 278,237                                                         | -                                                                | 826,784                                                              |
| Fayette    | 2,532,621                                                           | 2,582,248                                                                                       | 741,651                                                         | -                                                                | 3,323,899                                                            |
| Gilmer     | 548,639                                                             | 215,167                                                                                         | 149,275                                                         | -                                                                | 364,442                                                              |
| Grant      | 844,162                                                             | 474,032                                                                                         | 235,056                                                         | -                                                                | 709,088                                                              |
| Greenbrier | 2,137,334                                                           | 1,008,485                                                                                       | 519,514                                                         | -                                                                | 1,527,999                                                            |
| Hampshire  | 1,367,220                                                           | 943,903                                                                                         | 389,631                                                         | -                                                                | 1,333,534                                                            |
| Hancock    | 1,574,588                                                           | 1,290,827                                                                                       | 398,676                                                         | -                                                                | 1,689,503                                                            |
| Hardy      | 1,086,742                                                           | 707,757                                                                                         | 293,836                                                         | -                                                                | 1,001,593                                                            |
| Harrison   | 4,506,012                                                           | 2,070,515                                                                                       | 867,851                                                         | -                                                                | 2,938,366                                                            |
| Jackson    | 1,998,828                                                           | 1,121,785                                                                                       | 566,563                                                         | -                                                                | 1,688,348                                                            |
| Jefferson  | 4,044,041                                                           | 2,191,557                                                                                       | 898,675                                                         | -                                                                | 3,090,232                                                            |
| Kanawha    | 10,845,259                                                          | 4,094,267                                                                                       | 1,692,365                                                       | -                                                                | 5,786,632                                                            |
| Lewis      | 1,061,552                                                           | 576,905                                                                                         | 354,978                                                         | -                                                                | 931,883                                                              |
| Lincoln    | 1,296,231                                                           | 984,310                                                                                         | 545,271                                                         | -                                                                | 1,529,581                                                            |
| Logan      | 2,153,824                                                           | 1,545,996                                                                                       | 652,500                                                         | -                                                                | 2,198,496                                                            |
| Marion     | 3,409,093                                                           | 2,053,938                                                                                       | 916,732                                                         | -                                                                | 2,970,670                                                            |
| Marshall   | 1,938,048                                                           | 1,113,844                                                                                       | 784,571                                                         | -                                                                | 1,898,415                                                            |
| Mason      | 1,733,480                                                           | 891,960                                                                                         | 502,899                                                         | -                                                                | 1,394,859                                                            |
| McDowell   | 1,050,359                                                           | 1,143,131                                                                                       | 418,310                                                         | -                                                                | 1,561,441                                                            |
| Mercer     | 3,935,810                                                           | 1,588,831                                                                                       | 696,706                                                         | -                                                                | 2,285,537                                                            |
| Mineral    | 1,964,753                                                           | 1,149,005                                                                                       | 467,863                                                         | -                                                                | 1,616,868                                                            |
| Mingo      | 1,642,074                                                           | 977,599                                                                                         | 566,689                                                         | -                                                                | 1,544,288                                                            |
| Monongalia | 5,614,227                                                           | 3,039,637                                                                                       | 1,441,881                                                       | -                                                                | 4,481,518                                                            |
| Monroe     | 802,094                                                             | 457,996                                                                                         | 264,484                                                         | -                                                                | 722,480                                                              |
| Morgan     | 1,011,432                                                           | 728,259                                                                                         | 264,327                                                         | -                                                                | 992,586                                                              |
| Nicholas   | 1,526,077                                                           | 1,057,228                                                                                       | 400,849                                                         | -                                                                | 1,458,077                                                            |
| Ohio       | 2,239,671                                                           | 1,110,915                                                                                       | 578,632                                                         | -                                                                | 1,689,547                                                            |
| Pendleton  | 686,442                                                             | 601,725                                                                                         | 180,598                                                         | -                                                                | 782,323                                                              |
| Pleasants  | 604,869                                                             | 295,409                                                                                         | 180,124                                                         | -                                                                | 475,533                                                              |
| Pocahontas | 713,452                                                             | 446,132                                                                                         | 240,743                                                         | -                                                                | 686,875                                                              |
| Preston    | 1,842,682                                                           | 936,352                                                                                         | 590,641                                                         | -                                                                | 1,526,993                                                            |
| Putnam     | 4,127,804                                                           | 1,853,017                                                                                       | 826,187                                                         | -                                                                | 2,679,204                                                            |
| Raleigh    | 5,034,924                                                           | 2,844,466                                                                                       | 1,166,552                                                       | -                                                                | 4,011,018                                                            |
| Randolph   | 1,755,893                                                           | 759,454                                                                                         | 378,957                                                         | -                                                                | 1,138,411                                                            |
| Ritchie    | 652,622                                                             | 299,141                                                                                         | 215,147                                                         | -                                                                | 514,288                                                              |
| Roane      | 774,806                                                             | 441,043                                                                                         | 320,068                                                         | -                                                                | 761,111                                                              |
| Summers    | 644,450                                                             | 557,988                                                                                         | 230,508                                                         | -                                                                | 788,496                                                              |
| Taylor     | 996,016                                                             | 639,271                                                                                         | 299,401                                                         | -                                                                | 938,672                                                              |
| Tucker     | 626,147                                                             | 343,631                                                                                         | 149,138                                                         | -                                                                | 492,769                                                              |
| Tyler      | 665,847                                                             | 581,491                                                                                         | 364,802                                                         | -                                                                | 946,293                                                              |
| Upshur     | 1,654,140                                                           | 767,648                                                                                         | 497,593                                                         | -                                                                | 1,265,241                                                            |
| Wayne      | 2,821,749                                                           | 1,488,110                                                                                       | 835,903                                                         | -                                                                | 2,324,013                                                            |
| Webster    | 653,699                                                             | 467,408                                                                                         | 216,121                                                         | -                                                                | 683,529                                                              |
| Wetzel     | 978,650                                                             | 954,035                                                                                         | 410,234                                                         | -                                                                | 1,364,269                                                            |
| Wirt       | 527,365                                                             | 274,486                                                                                         | 195,586                                                         | -                                                                | 470,072                                                              |
| Wood       | 5,355,648                                                           | 2,666,581                                                                                       | 860,297                                                         | -                                                                | 3,526,878                                                            |
| Wyoming    | 1,557,677                                                           | 1,054,788                                                                                       | 574,371                                                         | -                                                                | 1,629,159                                                            |
| State      | \$ 117,007,351                                                      | \$ 66,639,855                                                                                   | \$ 30,091,529                                                   | \$ -                                                             | \$ 96,731,384                                                        |

**FINAL COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PROGRAM  
FOR THE 2026-27 YEAR**

| 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      | \$ 515,216                                                                                      | \$ 34,860                                                                                              | \$ 550,076                                                                                      |
| Berkeley     | 5,354,018                                                                                       | 147,829                                                                                                | 5,501,847                                                                                       |
| Boone        | 827,042                                                                                         | 18,365                                                                                                 | 845,407                                                                                         |
| Braxton      | 423,832                                                                                         | 29,180                                                                                                 | 453,012                                                                                         |
| Brooke       | 603,871                                                                                         | 16,467                                                                                                 | 620,338                                                                                         |
| Cabell       | 3,107,097                                                                                       | 115,182                                                                                                | 3,222,279                                                                                       |
| Calhoun      | 268,949                                                                                         | 16,810                                                                                                 | 285,759                                                                                         |
| Clay         | 367,984                                                                                         | 22,403                                                                                                 | 390,387                                                                                         |
| Doddridge    | 373,882                                                                                         | 15,016                                                                                                 | 388,898                                                                                         |
| Fayette      | 1,385,617                                                                                       | 51,013                                                                                                 | 1,436,630                                                                                       |
| Gilmer       | 302,763                                                                                         | 20,385                                                                                                 | 323,148                                                                                         |
| Grant        | 421,788                                                                                         | 28,462                                                                                                 | 450,250                                                                                         |
| Greenbrier   | 1,159,055                                                                                       | 58,890                                                                                                 | 1,217,945                                                                                       |
| Hampshire    | 732,860                                                                                         | 50,209                                                                                                 | 783,069                                                                                         |
| Hancock      | 902,220                                                                                         | 1,269                                                                                                  | 903,489                                                                                         |
| Hardy        | 544,391                                                                                         | 35,638                                                                                                 | 580,029                                                                                         |
| Harrison     | 2,536,851                                                                                       | 66,735                                                                                                 | 2,603,586                                                                                       |
| Jackson      | 1,112,050                                                                                       | 32,339                                                                                                 | 1,144,389                                                                                       |
| Jefferson    | 2,197,324                                                                                       | 64,400                                                                                                 | 2,261,724                                                                                       |
| Kanawha      | 6,052,901                                                                                       | 98,157                                                                                                 | 6,151,058                                                                                       |
| Lewis        | 557,015                                                                                         | 28,250                                                                                                 | 585,265                                                                                         |
| Lincoln      | 719,227                                                                                         | 39,012                                                                                                 | 758,239                                                                                         |
| Logan        | 1,124,852                                                                                       | 41,500                                                                                                 | 1,166,352                                                                                       |
| Marion       | 1,828,391                                                                                       | 30,513                                                                                                 | 1,858,904                                                                                       |
| Marshall     | 1,088,536                                                                                       | -                                                                                                      | 1,088,536                                                                                       |
| Mason        | 943,709                                                                                         | 29,468                                                                                                 | 973,177                                                                                         |
| McDowell     | 574,849                                                                                         | 24,556                                                                                                 | 599,405                                                                                         |
| Mercer       | 2,217,318                                                                                       | 93,770                                                                                                 | 2,311,088                                                                                       |
| Mineral      | 1,050,483                                                                                       | 42,924                                                                                                 | 1,093,407                                                                                       |
| Mingo        | 904,049                                                                                         | 38,865                                                                                                 | 942,914                                                                                         |
| Monongalia   | 3,007,869                                                                                       | 80,852                                                                                                 | 3,088,721                                                                                       |
| Monroe       | 427,806                                                                                         | 29,234                                                                                                 | 457,040                                                                                         |
| Morgan       | 545,776                                                                                         | 17,621                                                                                                 | 563,397                                                                                         |
| Nicholas     | 834,145                                                                                         | 42,432                                                                                                 | 876,577                                                                                         |
| Ohio         | 1,260,812                                                                                       | 5,202                                                                                                  | 1,266,014                                                                                       |
| Pendleton    | 363,145                                                                                         | 24,438                                                                                                 | 387,583                                                                                         |
| Pleasants    | 304,061                                                                                         | 558                                                                                                    | 304,619                                                                                         |
| Pocahontas   | 436,776                                                                                         | 33,250                                                                                                 | 470,026                                                                                         |
| Preston      | 956,949                                                                                         | 64,094                                                                                                 | 1,021,043                                                                                       |
| Putnam       | 2,253,510                                                                                       | 5,972                                                                                                  | 2,259,482                                                                                       |
| Raleigh      | 2,832,279                                                                                       | 96,664                                                                                                 | 2,928,943                                                                                       |
| Randolph     | 950,074                                                                                         | 66,786                                                                                                 | 1,016,860                                                                                       |
| Ritchie      | 317,902                                                                                         | 19,204                                                                                                 | 337,106                                                                                         |
| Roane        | 434,564                                                                                         | 28,813                                                                                                 | 463,377                                                                                         |
| Summers      | 353,650                                                                                         | 24,242                                                                                                 | 377,892                                                                                         |
| Taylor       | 539,940                                                                                         | 29,193                                                                                                 | 569,133                                                                                         |
| Tucker       | 336,640                                                                                         | 23,220                                                                                                 | 359,860                                                                                         |
| Tyler        | 393,924                                                                                         | 18,622                                                                                                 | 412,546                                                                                         |
| Upshur       | 876,846                                                                                         | 59,492                                                                                                 | 936,338                                                                                         |
| Wayne        | 1,470,439                                                                                       | 57,912                                                                                                 | 1,528,351                                                                                       |
| Webster      | 354,182                                                                                         | 24,295                                                                                                 | 378,477                                                                                         |
| Wetzel       | 538,713                                                                                         | 18,646                                                                                                 | 557,359                                                                                         |
| Wirt         | 318,782                                                                                         | 16,585                                                                                                 | 335,367                                                                                         |
| Wood         | 2,886,617                                                                                       | 69,882                                                                                                 | 2,956,499                                                                                       |
| Wyoming      | 838,789                                                                                         | 31,992                                                                                                 | 870,781                                                                                         |
| <b>State</b> | <b>\$ 64,032,330</b>                                                                            | <b>\$ 2,181,668</b>                                                                                    | <b>\$ 66,213,998</b>                                                                            |

**FINAL COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PROGRAM  
FOR THE 2026-27 YEAR**

| 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    | \$ 1,305,111                                                               | \$ 207,703                                                                       | \$ 82,098                                                                               | \$ 56,896                                                            | \$ 1,651,808                                                                                               |
| Berkeley   | 13,937,121                                                                 | 2,201,716                                                                        | 848,765                                                                                 | 611,680                                                              | 17,599,282                                                                                                 |
| Boone      | 2,007,324                                                                  | 318,523                                                                          | 125,198                                                                                 | 102,920                                                              | 2,553,965                                                                                                  |
| Braxton    | 1,059,482                                                                  | 168,437                                                                          | 66,778                                                                                  | 45,404                                                               | 1,340,101                                                                                                  |
| Brooke     | 1,495,670                                                                  | 236,414                                                                          | 91,367                                                                                  | 78,460                                                               | 1,901,911                                                                                                  |
| Cabell     | 7,552,688                                                                  | 1,193,821                                                                        | 461,373                                                                                 | 361,548                                                              | 9,569,430                                                                                                  |
| Calhoun    | 750,712                                                                    | 121,904                                                                          | 47,028                                                                                  | 33,592                                                               | 953,236                                                                                                    |
| Clay       | 953,307                                                                    | 151,562                                                                          | 60,086                                                                                  | 38,800                                                               | 1,203,755                                                                                                  |
| Doddridge  | 933,349                                                                    | 148,122                                                                          | 59,001                                                                                  | 46,800                                                               | 1,187,272                                                                                                  |
| Fayette    | 3,497,577                                                                  | 554,993                                                                          | 218,146                                                                                 | 148,200                                                              | 4,418,916                                                                                                  |
| Gilmer     | 735,683                                                                    | 114,413                                                                          | 46,658                                                                                  | 31,776                                                               | 928,530                                                                                                    |
| Grant      | 1,123,629                                                                  | 177,432                                                                          | 69,238                                                                                  | 49,600                                                               | 1,419,899                                                                                                  |
| Greenbrier | 2,884,775                                                                  | 458,639                                                                          | 181,825                                                                                 | 132,960                                                              | 3,658,199                                                                                                  |
| Hampshire  | 1,854,396                                                                  | 294,825                                                                          | 116,881                                                                                 | 81,320                                                               | 2,347,422                                                                                                  |
| Hancock    | 2,269,449                                                                  | 358,721                                                                          | 138,634                                                                                 | 120,600                                                              | 2,887,404                                                                                                  |
| Hardy      | 1,443,623                                                                  | 228,171                                                                          | 91,957                                                                                  | 58,752                                                               | 1,822,503                                                                                                  |
| Harrison   | 6,268,071                                                                  | 991,340                                                                          | 382,573                                                                                 | 322,200                                                              | 7,964,184                                                                                                  |
| Jackson    | 2,728,314                                                                  | 433,701                                                                          | 168,943                                                                                 | 121,520                                                              | 3,452,478                                                                                                  |
| Jefferson  | 5,701,567                                                                  | 902,129                                                                          | 350,223                                                                                 | 250,800                                                              | 7,204,719                                                                                                  |
| Kanawha    | 15,399,397                                                                 | 2,434,106                                                                        | 940,707                                                                                 | 683,868                                                              | 19,458,078                                                                                                 |
| Lewis      | 1,434,917                                                                  | 228,839                                                                          | 90,830                                                                                  | 66,560                                                               | 1,821,146                                                                                                  |
| Lincoln    | 1,800,620                                                                  | 285,718                                                                          | 112,305                                                                                 | 85,440                                                               | 2,284,083                                                                                                  |
| Logan      | 2,988,260                                                                  | 474,164                                                                          | 186,379                                                                                 | 142,360                                                              | 3,791,163                                                                                                  |
| Marion     | 4,835,874                                                                  | 764,380                                                                          | 295,410                                                                                 | 215,676                                                              | 6,111,340                                                                                                  |
| Marshall   | 2,739,854                                                                  | 433,924                                                                          | 169,113                                                                                 | 160,000                                                              | 3,502,891                                                                                                  |
| Mason      | 2,382,249                                                                  | 378,006                                                                          | 148,582                                                                                 | 102,600                                                              | 3,011,437                                                                                                  |
| McDowell   | 1,452,812                                                                  | 230,983                                                                          | 91,570                                                                                  | 64,800                                                               | 1,840,165                                                                                                  |
| Mercer     | 5,487,180                                                                  | 869,018                                                                          | 338,686                                                                                 | 235,936                                                              | 6,930,820                                                                                                  |
| Mineral    | 2,673,066                                                                  | 423,342                                                                          | 164,990                                                                                 | 128,488                                                              | 3,389,886                                                                                                  |
| Mingo      | 2,245,330                                                                  | 356,285                                                                          | 140,043                                                                                 | 103,440                                                              | 2,845,098                                                                                                  |
| Monongalia | 7,819,748                                                                  | 1,236,024                                                                        | 477,687                                                                                 | 344,476                                                              | 9,877,935                                                                                                  |
| Monroe     | 1,068,882                                                                  | 169,941                                                                          | 67,371                                                                                  | 45,928                                                               | 1,352,122                                                                                                  |
| Morgan     | 1,401,490                                                                  | 222,727                                                                          | 88,121                                                                                  | 67,008                                                               | 1,779,346                                                                                                  |
| Nicholas   | 2,066,496                                                                  | 328,534                                                                          | 130,249                                                                                 | 95,532                                                               | 2,620,811                                                                                                  |
| Ohio       | 3,139,903                                                                  | 496,317                                                                          | 191,808                                                                                 | 161,800                                                              | 3,989,828                                                                                                  |
| Pendleton  | 926,137                                                                    | 147,719                                                                          | 58,990                                                                                  | 35,480                                                               | 1,168,326                                                                                                  |
| Pleasants  | 852,352                                                                    | 138,167                                                                          | 51,697                                                                                  | 39,000                                                               | 1,081,216                                                                                                  |
| Pocahontas | 953,307                                                                    | 151,450                                                                          | 60,086                                                                                  | 36,776                                                               | 1,201,619                                                                                                  |
| Preston    | 2,483,317                                                                  | 394,046                                                                          | 154,885                                                                                 | 111,312                                                              | 3,143,560                                                                                                  |
| Putnam     | 5,770,911                                                                  | 912,182                                                                          | 352,529                                                                                 | 262,016                                                              | 7,297,638                                                                                                  |
| Raleigh    | 7,000,979                                                                  | 1,108,760                                                                        | 432,122                                                                                 | 324,800                                                              | 8,866,661                                                                                                  |
| Randolph   | 2,335,425                                                                  | 371,295                                                                          | 147,200                                                                                 | 104,764                                                              | 2,958,684                                                                                                  |
| Ritchie    | 891,131                                                                    | 140,325                                                                          | 56,871                                                                                  | 40,816                                                               | 1,129,143                                                                                                  |
| Roane      | 1,023,412                                                                  | 161,935                                                                          | 65,755                                                                                  | 42,960                                                               | 1,294,062                                                                                                  |
| Summers    | 884,342                                                                    | 140,590                                                                          | 55,739                                                                                  | 39,236                                                               | 1,119,907                                                                                                  |
| Taylor     | 1,375,690                                                                  | 217,575                                                                          | 85,090                                                                                  | 68,960                                                               | 1,747,315                                                                                                  |
| Tucker     | 837,854                                                                    | 132,904                                                                          | 52,809                                                                                  | 34,168                                                               | 1,057,735                                                                                                  |
| Tyler      | 933,117                                                                    | 147,287                                                                          | 59,367                                                                                  | 44,056                                                               | 1,183,827                                                                                                  |
| Upshur     | 2,289,456                                                                  | 358,471                                                                          | 140,762                                                                                 | 93,200                                                               | 2,881,889                                                                                                  |
| Wayne      | 3,877,114                                                                  | 614,030                                                                          | 239,308                                                                                 | 185,000                                                              | 4,915,452                                                                                                  |
| Webster    | 900,507                                                                    | 141,857                                                                          | 56,759                                                                                  | 33,480                                                               | 1,132,603                                                                                                  |
| Wetzel     | 1,357,516                                                                  | 214,929                                                                          | 84,907                                                                                  | 93,580                                                               | 1,750,932                                                                                                  |
| Wirt       | 734,796                                                                    | 116,821                                                                          | 46,314                                                                                  | 32,380                                                               | 930,311                                                                                                    |
| Wood       | 7,453,194                                                                  | 1,178,087                                                                        | 455,295                                                                                 | 329,400                                                              | 9,415,976                                                                                                  |
| Wyoming    | 2,170,448                                                                  | 344,406                                                                          | 135,375                                                                                 | 101,792                                                              | 2,752,021                                                                                                  |
| State      | \$ 162,488,931                                                             | \$ 25,727,710                                                                    | \$ 10,032,483                                                                           | \$ 7,450,916                                                         | \$ 205,700,040                                                                                             |

**FINAL COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PROGRAM  
FOR THE 2026-27 YEAR**

| 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    | \$ 623,951                                                                                       | \$ 465,262                                                                                 | \$ 3,834                                                                               | \$ 313,895                                                                                | \$ 1,406,942                                                                                    |
| Berkeley   | 5,064,420                                                                                        | 4,543,261                                                                                  | 53,612                                                                                 | 3,330,041                                                                                 | 12,991,334                                                                                      |
| Boone      | 862,129                                                                                          | 683,998                                                                                    | 13,618                                                                                 | 405,119                                                                                   | 1,964,864                                                                                       |
| Braxton    | 534,297                                                                                          | 382,927                                                                                    | 6,637                                                                                  | 222,969                                                                                   | 1,146,830                                                                                       |
| Brooke     | 681,876                                                                                          | 518,460                                                                                    | 8,583                                                                                  | 233,069                                                                                   | 1,441,988                                                                                       |
| Cabell     | 2,830,540                                                                                        | 2,491,731                                                                                  | 51,781                                                                                 | 910,311                                                                                   | 6,284,363                                                                                       |
| Calhoun    | 377,909                                                                                          | 239,305                                                                                    | 2,289                                                                                  | 147,617                                                                                   | 767,120                                                                                         |
| Clay       | 495,671                                                                                          | 347,454                                                                                    | 4,177                                                                                  | 138,198                                                                                   | 985,500                                                                                         |
| Doddridge  | 468,958                                                                                          | 322,921                                                                                    | 6,408                                                                                  | 159,333                                                                                   | 957,620                                                                                         |
| Fayette    | 1,423,590                                                                                        | 1,199,628                                                                                  | 14,590                                                                                 | 769,499                                                                                   | 3,407,307                                                                                       |
| Gilmer     | 376,446                                                                                          | 237,962                                                                                    | 2,003                                                                                  | 61,041                                                                                    | 677,452                                                                                         |
| Grant      | 539,773                                                                                          | 387,956                                                                                    | 4,177                                                                                  | 182,537                                                                                   | 1,114,443                                                                                       |
| Greenbrier | 1,192,388                                                                                        | 987,299                                                                                    | 12,187                                                                                 | 383,255                                                                                   | 2,575,129                                                                                       |
| Hampshire  | 804,591                                                                                          | 631,158                                                                                    | 4,635                                                                                  | 663,838                                                                                   | 2,104,222                                                                                       |
| Hancock    | 970,907                                                                                          | 783,897                                                                                    | 19,797                                                                                 | 474,161                                                                                   | 2,248,762                                                                                       |
| Hardy      | 680,528                                                                                          | 517,221                                                                                    | 6,809                                                                                  | 226,732                                                                                   | 1,431,290                                                                                       |
| Harrison   | 2,375,800                                                                                        | 2,074,110                                                                                  | 33,987                                                                                 | 646,266                                                                                   | 5,130,163                                                                                       |
| Jackson    | 1,117,653                                                                                        | 918,664                                                                                    | 13,446                                                                                 | 167,950                                                                                   | 2,217,713                                                                                       |
| Jefferson  | 2,208,588                                                                                        | 1,920,547                                                                                  | 40,109                                                                                 | 1,456,773                                                                                 | 5,626,017                                                                                       |
| Kanawha    | 5,659,406                                                                                        | 5,089,678                                                                                  | 87,142                                                                                 | 2,115,477                                                                                 | 12,951,703                                                                                      |
| Lewis      | 681,325                                                                                          | 517,954                                                                                    | 4,692                                                                                  | 341,822                                                                                   | 1,545,793                                                                                       |
| Lincoln    | 791,901                                                                                          | 619,503                                                                                    | 4,520                                                                                  | 487,161                                                                                   | 1,903,085                                                                                       |
| Logan      | 1,219,129                                                                                        | 1,011,857                                                                                  | 22,429                                                                                 | 676,344                                                                                   | 2,929,759                                                                                       |
| Marion     | 1,881,279                                                                                        | 1,619,956                                                                                  | 24,889                                                                                 | 711,570                                                                                   | 4,237,694                                                                                       |
| Marshall   | 1,136,908                                                                                        | 936,348                                                                                    | 19,168                                                                                 | 287,288                                                                                   | 2,379,712                                                                                       |
| Mason      | 1,011,031                                                                                        | 820,746                                                                                    | 14,991                                                                                 | 309,330                                                                                   | 2,156,098                                                                                       |
| McDowell   | 675,088                                                                                          | 512,225                                                                                    | 4,577                                                                                  | 424,038                                                                                   | 1,615,928                                                                                       |
| Mercer     | 2,137,845                                                                                        | 1,855,579                                                                                  | 24,603                                                                                 | 781,680                                                                                   | 4,799,607                                                                                       |
| Mineral    | 1,112,122                                                                                        | 913,585                                                                                    | 13,847                                                                                 | 424,500                                                                                   | 2,464,054                                                                                       |
| Mingo      | 969,699                                                                                          | 782,787                                                                                    | 11,329                                                                                 | 430,506                                                                                   | 2,194,321                                                                                       |
| Monongalia | 2,945,593                                                                                        | 2,597,392                                                                                  | 70,205                                                                                 | 1,473,591                                                                                 | 7,086,781                                                                                       |
| Monroe     | 536,040                                                                                          | 384,528                                                                                    | 4,863                                                                                  | 90,340                                                                                    | 1,015,771                                                                                       |
| Morgan     | 659,628                                                                                          | 498,027                                                                                    | 6,237                                                                                  | 355,744                                                                                   | 1,519,636                                                                                       |
| Nicholas   | 911,265                                                                                          | 729,124                                                                                    | 6,694                                                                                  | 263,906                                                                                   | 1,910,989                                                                                       |
| Ohio       | 1,293,843                                                                                        | 1,080,472                                                                                  | 21,571                                                                                 | 334,263                                                                                   | 2,730,149                                                                                       |
| Pendleton  | 426,833                                                                                          | 284,236                                                                                    | 2,460                                                                                  | 182,284                                                                                   | 895,813                                                                                         |
| Pleasants  | 421,506                                                                                          | 279,343                                                                                    | 5,493                                                                                  | 63,665                                                                                    | 770,007                                                                                         |
| Pocahontas | 428,496                                                                                          | 285,762                                                                                    | 2,231                                                                                  | 324,635                                                                                   | 1,041,124                                                                                       |
| Preston    | 1,053,034                                                                                        | 859,321                                                                                    | 9,899                                                                                  | 537,834                                                                                   | 2,460,088                                                                                       |
| Putnam     | 2,223,172                                                                                        | 1,933,941                                                                                  | 52,926                                                                                 | 477,410                                                                                   | 4,687,449                                                                                       |
| Raleigh    | 2,631,643                                                                                        | 2,309,069                                                                                  | 38,622                                                                                 | 1,866,173                                                                                 | 6,845,507                                                                                       |
| Randolph   | 991,844                                                                                          | 803,126                                                                                    | 8,754                                                                                  | 213,405                                                                                   | 2,017,129                                                                                       |
| Ritchie    | 453,562                                                                                          | 308,782                                                                                    | 3,605                                                                                  | 298,688                                                                                   | 1,064,637                                                                                       |
| Roane      | 542,043                                                                                          | 390,041                                                                                    | 3,090                                                                                  | 173,829                                                                                   | 1,109,003                                                                                       |
| Summers    | 443,030                                                                                          | 299,111                                                                                    | 2,804                                                                                  | 353,132                                                                                   | 1,098,077                                                                                       |
| Taylor     | 657,002                                                                                          | 495,616                                                                                    | 5,150                                                                                  | 387,262                                                                                   | 1,545,030                                                                                       |
| Tucker     | 414,181                                                                                          | 272,616                                                                                    | 5,035                                                                                  | 75,863                                                                                    | 767,695                                                                                         |
| Tyler      | 469,209                                                                                          | 323,152                                                                                    | 3,605                                                                                  | 95,158                                                                                    | 891,124                                                                                         |
| Upshur     | 964,383                                                                                          | 777,906                                                                                    | 8,983                                                                                  | 516,903                                                                                   | 2,268,175                                                                                       |
| Wayne      | 1,555,280                                                                                        | 1,320,568                                                                                  | 25,690                                                                                 | 784,574                                                                                   | 3,686,112                                                                                       |
| Webster    | 437,025                                                                                          | 293,595                                                                                    | 2,689                                                                                  | 246,916                                                                                   | 980,225                                                                                         |
| Wetzel     | 661,087                                                                                          | 499,368                                                                                    | 5,321                                                                                  | 475,522                                                                                   | 1,641,298                                                                                       |
| Wirt       | 386,953                                                                                          | 247,611                                                                                    | 2,346                                                                                  | 116,642                                                                                   | 753,552                                                                                         |
| Wood       | 2,834,105                                                                                        | 2,495,004                                                                                  | 41,196                                                                                 | 781,595                                                                                   | 6,151,900                                                                                       |
| Wyoming    | 930,227                                                                                          | 746,540                                                                                    | 11,329                                                                                 | 511,794                                                                                   | 2,199,890                                                                                       |
| State      | \$ 66,176,732                                                                                    | \$ 54,848,230                                                                              | \$ 885,664                                                                             | \$ 28,883,348                                                                             | \$ 150,793,974                                                                                  |

**FINAL COMPUTATIONS  
PUBLIC SCHOOL SUPPORT PROGRAM  
FOR THE 2026-27 YEAR**

| 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    | \$ 16,775,439                                                     | \$ (6,031,545)                            | \$ -                                                                                             | \$ 10,743,894                                                                    |
| Berkeley   | 168,668,093                                                       | (38,386,295)                              | (1,518,456)                                                                                      | 128,763,342                                                                      |
| Boone      | 24,932,452                                                        | (4,909,650)                               | -                                                                                                | 20,022,802                                                                       |
| Braxton    | 13,718,394                                                        | (4,762,823)                               | -                                                                                                | 8,955,571                                                                        |
| Brooke     | 19,315,263                                                        | (7,848,651)                               | -                                                                                                | 11,466,612                                                                       |
| Cabell     | 91,356,732                                                        | (23,178,142)                              | -                                                                                                | 68,178,590                                                                       |
| Calhoun    | 9,655,342                                                         | (2,873,372)                               | -                                                                                                | 6,781,970                                                                        |
| Clay       | 12,381,535                                                        | (1,581,619)                               | -                                                                                                | 10,799,916                                                                       |
| Doddridge  | 12,017,355                                                        | (8,351,928)                               | -                                                                                                | 3,665,427                                                                        |
| Fayette    | 44,643,875                                                        | (9,381,295)                               | (38,821)                                                                                         | 35,223,759                                                                       |
| Gilmer     | 9,226,136                                                         | (2,181,601)                               | -                                                                                                | 7,044,535                                                                        |
| Grant      | 14,407,422                                                        | (7,010,778)                               | (47,017)                                                                                         | 7,349,627                                                                        |
| Greenbrier | 36,027,436                                                        | (10,363,534)                              | -                                                                                                | 25,663,902                                                                       |
| Hampshire  | 23,866,573                                                        | (7,540,155)                               | -                                                                                                | 16,326,418                                                                       |
| Hancock    | 27,649,501                                                        | (6,633,429)                               | -                                                                                                | 21,016,072                                                                       |
| Hardy      | 18,627,487                                                        | (5,664,562)                               | -                                                                                                | 12,962,925                                                                       |
| Harrison   | 75,624,444                                                        | (24,345,681)                              | -                                                                                                | 51,278,763                                                                       |
| Jackson    | 33,792,919                                                        | (9,990,568)                               | -                                                                                                | 23,802,351                                                                       |
| Jefferson  | 69,403,157                                                        | (25,328,137)                              | -                                                                                                | 44,075,020                                                                       |
| Kanawha    | 181,624,304                                                       | (53,718,152)                              | -                                                                                                | 127,906,152                                                                      |
| Lewis      | 18,337,780                                                        | (7,609,750)                               | -                                                                                                | 10,728,030                                                                       |
| Lincoln    | 22,859,320                                                        | (2,387,366)                               | -                                                                                                | 20,471,954                                                                       |
| Logan      | 37,403,612                                                        | (7,879,155)                               | -                                                                                                | 29,524,457                                                                       |
| Marion     | 58,404,748                                                        | (14,758,317)                              | -                                                                                                | 43,646,431                                                                       |
| Marshall   | 33,411,584                                                        | (33,411,584)                              | -                                                                                                | -                                                                                |
| Mason      | 29,487,558                                                        | (7,125,058)                               | -                                                                                                | 22,362,500                                                                       |
| McDowell   | 18,908,462                                                        | (3,878,327)                               | -                                                                                                | 15,030,135                                                                       |
| Mercer     | 66,066,811                                                        | (12,786,574)                              | -                                                                                                | 53,280,237                                                                       |
| Mineral    | 33,454,545                                                        | (5,944,420)                               | -                                                                                                | 27,510,125                                                                       |
| Mingo      | 28,300,040                                                        | (4,766,083)                               | -                                                                                                | 23,533,957                                                                       |
| Monongalia | 95,694,046                                                        | (33,306,225)                              | -                                                                                                | 62,387,821                                                                       |
| Monroe     | 13,698,019                                                        | (3,721,105)                               | -                                                                                                | 9,976,914                                                                        |
| Morgan     | 17,667,690                                                        | (6,070,057)                               | -                                                                                                | 11,597,633                                                                       |
| Nicholas   | 26,172,151                                                        | (6,639,313)                               | -                                                                                                | 19,532,838                                                                       |
| Ohio       | 38,029,032                                                        | (15,326,692)                              | -                                                                                                | 22,702,340                                                                       |
| Pendleton  | 11,924,618                                                        | (3,379,016)                               | -                                                                                                | 8,545,602                                                                        |
| Pleasants  | 10,326,112                                                        | (3,319,661)                               | (772,380)                                                                                        | 6,234,071                                                                        |
| Pocahontas | 12,364,971                                                        | (5,128,800)                               | -                                                                                                | 7,236,171                                                                        |
| Preston    | 31,499,997                                                        | (8,605,528)                               | -                                                                                                | 22,894,469                                                                       |
| Putnam     | 69,254,243                                                        | (19,284,983)                              | (7,145)                                                                                          | 49,962,115                                                                       |
| Raleigh    | 86,309,753                                                        | (18,757,071)                              | (16,572)                                                                                         | 67,536,110                                                                       |
| Randolph   | 29,335,803                                                        | (8,117,501)                               | -                                                                                                | 21,218,302                                                                       |
| Ritchie    | 11,338,951                                                        | (5,962,187)                               | -                                                                                                | 5,376,764                                                                        |
| Roane      | 13,410,944                                                        | (3,448,932)                               | -                                                                                                | 9,962,012                                                                        |
| Summers    | 11,529,286                                                        | (4,105,842)                               | -                                                                                                | 7,423,444                                                                        |
| Taylor     | 17,403,264                                                        | (5,784,861)                               | -                                                                                                | 11,618,403                                                                       |
| Tucker     | 10,598,954                                                        | (5,255,230)                               | -                                                                                                | 5,343,724                                                                        |
| Tyler      | 11,827,030                                                        | (11,827,030)                              | -                                                                                                | -                                                                                |
| Upshur     | 28,291,201                                                        | (6,082,250)                               | -                                                                                                | 22,208,951                                                                       |
| Wayne      | 48,243,032                                                        | (7,959,600)                               | -                                                                                                | 40,283,432                                                                       |
| Webster    | 11,441,483                                                        | (2,809,885)                               | -                                                                                                | 8,631,598                                                                        |
| Wetzel     | 17,699,089                                                        | (17,568,865)                              | (130,224)                                                                                        | -                                                                                |
| Wirt       | 9,128,303                                                         | (1,448,923)                               | -                                                                                                | 7,679,380                                                                        |
| Wood       | 89,922,872                                                        | (22,047,037)                              | (275,233)                                                                                        | 67,600,602                                                                       |
| Wyoming    | 27,181,295                                                        | (5,719,536)                               | -                                                                                                | 21,461,759                                                                       |
| State      | \$ 2,000,640,458                                                  | \$ (592,304,681)                          | \$ (2,805,848)                                                                                   | \$ 1,405,529,929                                                                 |

**Wayne County Board of Education**  
**Final Computations - State Aid To Schools**  
**2027 Compared to 2026**

| <b>Step</b> | <b>Description</b>                              | <b>Final<br/>June 30, 2027<br/>Allocation</b> | <b>Final<br/>June 30, 2026<br/>Allocation</b> | <b>2027 - 2026<br/>Variance</b> |
|-------------|-------------------------------------------------|-----------------------------------------------|-----------------------------------------------|---------------------------------|
| Step 1      | Professional Educators ( including principals ) | 23,357,724                                    | 23,514,892                                    | (157,168)                       |
| Step 2      | Service Personnel                               | 9,609,631                                     | 9,641,575                                     | (31,944)                        |
| Step 3      | Allowance for Fixed Charges                     | 2,821,749                                     | 2,856,140                                     | (34,391)                        |
| Step 4      | Transportation Allowance                        | 1,488,110                                     | 1,568,827                                     | (80,717)                        |
| Step 4      | Bus Replacement                                 | 835,903                                       | 825,007                                       | 10,896                          |
| Step 5      | Allowance for professional student support      | 1,528,351                                     | 1,547,547                                     | (19,196)                        |
| Step 6a     | Allowance for other current expenses            | 3,877,114                                     | 3,734,295                                     | 142,819                         |
| Step 6b     | Allowance for professional substitutes          | 614,030                                       | 617,221                                       | (3,191)                         |
| Step 6c     | Allowance for service substitutes               | 239,308                                       | 241,577                                       | (2,269)                         |
| Step 6d     | Faculty senate                                  | 185,000                                       | 187,800                                       | (2,800)                         |
| Step 7a     | Improvement of instructional program            | 1,555,280                                     | 1,510,784                                     | 44,496                          |
| Step 7b     | Allowance for 21st Century technology           | 1,320,568                                     | 1,211,923                                     | 108,645                         |
| Step 7 c    | Allowance for advance placement programs        | 25,690                                        | 25,838                                        | (148)                           |
| Step 7 d    | Allowance for Teacher and Leader Induction      | 784,574                                       | 363,838                                       | 420,736                         |
| Step 8      | Total Basic State Aid                           | 48,243,032                                    | 47,847,264                                    | 395,768                         |
| Step 9      | Estimated Local Share                           | (7,959,600)                                   | (7,713,701)                                   | (245,899)                       |
| Step 10     | Basic State Aid                                 | 40,283,432                                    | 40,133,563                                    | 149,869                         |
|             | Gross State Aid                                 | 40,283,432                                    | 40,133,563                                    | 149,869                         |
|             | Restricted for Teacher Leader Induction         | (784,574)                                     | (363,838)                                     | (420,736)                       |
|             | Restricted for Faculty Senate                   | (185,000)                                     | (187,800)                                     | 2,800                           |
|             | Net Unrestricted State Aid                      | 39,313,858                                    | 39,581,925                                    | (268,067)                       |
|             | 2nd Month Headcount Enrollment                  | 5,679.0                                       | 5,915.0                                       | (236.0)                         |
|             | Adjustments to FTE                              | (36.2)                                        | (57.3)                                        | 21.1                            |
|             | Net Enrollment                                  | 5,642.8                                       | 5,857.7                                       | (214.9)                         |
|             | Professional Number Employed                    | 471.5                                         | 473.5                                         | (2.0)                           |
|             | State Aid Limits                                | 412.5                                         | 424.4                                         | (11.9)                          |
|             | (Over ) / Under Limits                          | (59.0)                                        | (49.1)                                        | (9.9)                           |
|             | Service Number Employed                         | 384.7                                         | 391.9                                         | (7.2)                           |
|             | State Aid Limits                                | 309.5                                         | 318.4                                         | (8.9)                           |
|             | (Over ) / Under Limits                          | (75.3)                                        | (73.5)                                        | (1.7)                           |
|             | Student Support Personnel                       | 32.0                                          | 35.0                                          | (3.0)                           |
|             | State Aid Limits                                | 28.5                                          | 29.3                                          | (0.8)                           |
|             | (Over ) / Under Limits                          | (3.5)                                         | (5.7)                                         | (2.2)                           |
|             | Total All Personnel Employed                    | 888.2                                         | 900.4                                         | (12.2)                          |
|             | State Aid Limits                                | 750.4                                         | 772.1                                         | (21.7)                          |
|             | (Over ) / Under Limits                          | (137.8)                                       | (128.3)                                       | (9.4)                           |

## GENERAL CURRENT EXPENSE FUND

### REVENUE

The ***General Current Expense Fund*** deals with the general tax revenues (including excess levy funds) and state aid funds that are allocated by the WV state legislature. It also includes all local and federal funds that are not obligated for specific purposes.

The ***regular levy*** rates are set by the legislature. It should be noted that the regular taxes levied is deducted for local share in the public school support computations. The regular levy rates for FY 2021 are as follows:

|           |         |     |                             |
|-----------|---------|-----|-----------------------------|
| Class I   | 19.40 ¢ | per | \$100 of assessed valuation |
| Class II  | 35.80 ¢ | per | \$100 of assessed valuation |
| Class III | 71.60 ¢ | per | \$100 of assessed valuation |
| Class IV  | 71.60 ¢ | per | \$100 of assessed valuation |

The ***excess levy*** rates were established by the voters in Wayne County on May 8, 2018 which is authorized until June 30, 2023. The excess levy rates for FY 2020 are as follows:

|           |        |     |                             |
|-----------|--------|-----|-----------------------------|
| Class I   | 22.95¢ | per | \$100 of assessed valuation |
| Class II  | 45.90¢ | per | \$100 of assessed valuation |
| Class III | 91.80¢ | per | \$100 of assessed valuation |
| Class IV  | 91.80¢ | per | \$100 of assessed valuation |

### Property Classes:

All property in the State of West Virginia is classified as follows for ad valorem tax purposes (WVC §11-8-5):

- Class I All tangible personal property employed exclusively in agriculture, including horticulture and grazing; all products of agriculture, including livestock, while owned by the producer; all notes, bonds and accounts receivable, stocks and any other evidences of indebtedness.
- Class II All property owned, used and occupied by the owner exclusively for residential purposes; all farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.
- Class III All real and personal property situated outside of municipalities, exclusive of Class I and II property.
- Class IV All real and personal property situated inside of municipalities, exclusive of Class I and II property.

***State Aid***, the Public School Support Program is a plan of financial support for the Public schools in the State of West Virginia and consists of the following areas:

- Step 1 - Allowance for Professional Educators
- Step 2 - Allowance for Service Personnel
- Step 3 - Allowance for Fixed Charges
- Step 4 - Allowance for Transportation Costs
- Step 5 - Allowance for Professional Student Support Personnel
- Step 6 - Allowance for Current Expenses, Substitute Costs, and Faculty Senates
- Step 7 - Allowance for Improvement of Instructional Programs, 21<sup>st</sup> Century Technology, Advanced Placement, and Teacher and Leader Induction
- Step 8 - Total Basic Foundation Allowance
- Step 9- Calculation of Local Share
- Step 10- Allowance Allocated to County Board

Also included in the revenue is reimbursement for e-rate, Medicaid, ROTC salaries, and interest earned on investments.

**SUMMARY OF THE 2026-2027  
PRELIMINARY OPERATING BUDGET**

**Fund 11 - GENERAL CURRENT EXPENSE FUND**

| <b>REVENUE</b>                            | <b>FUND 11</b>    |
|-------------------------------------------|-------------------|
| Estimated Beginning Balance               | 950,000           |
| Regular Levy                              | 8,694,896         |
| Excess Levy                               | 11,282,117        |
| Miscellaneous Local Sources               | 435,000           |
| State Aid Unrestricted                    | 39,313,858        |
| State Retirement Allocation - Current     | 2,659,720         |
| Unfunded Retirement - On behalf of        | 5,688,694         |
| State PEIA Allocation - Current           | 7,250,192         |
| Other Post Employment Benefit Commitments | 373,325           |
| Other - Medicaid Reimbursement            | 400,000           |
|                                           | <hr/>             |
| <b>Total Revenue</b>                      | <b>77,047,802</b> |
| <br>                                      |                   |
| <b>EXPENDITURES</b>                       |                   |
| Salaries and Benefits                     | 62,268,094        |
| Other Expenditures                        | 10,853,072        |
| Interfund Transfer - Special Revenue      | 1,139,837         |
| Interfund Transfer - Capital Project      | 684,854           |
| Intrafund Transfer                        | 1,703,024         |
| Reserved for Contingencies                | 398,921           |
|                                           | <hr/>             |
| <b>Total Expenditures</b>                 | <b>77,047,802</b> |

THE FOLLOWING PAGES GIVE IN DEPTH EXPLANATIONS  
FOR THE ABOVE BUDGET ITEMS

| <b>WAYNE COUNTY BOARD OF EDUCATION</b><br><b>PERCENT OF REVENUE BY SOURCE</b><br><b>2026 - 2027</b><br><b>FUND 11 GENERAL FUND</b> |                              |                                             |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------|---------------------------------------------|
| <b>SOURCE</b>                                                                                                                      | <b>PROJECTED<br/>REVENUE</b> | <b>PERCENT<br/>OF PROJECTED<br/>REVENUE</b> |
| Estimated Beginning Balance                                                                                                        | \$ 950,000                   | 1.2%                                        |
| Tax Collections                                                                                                                    | \$ 19,977,013                | 25.9%                                       |
| Other Local Sources                                                                                                                | \$ 435,000                   | 0.6%                                        |
| State Allocation                                                                                                                   | \$ 55,285,789                | 71.8%                                       |
| Other                                                                                                                              | \$ 400,000                   | 0.01                                        |
| Total                                                                                                                              | \$ 77,047,802                | 100.0%                                      |

# General Current Expense Fund - 11

## Expenditures

### **Program Code 1xxxx – Regular Elementary/Secondary Instruction**

#### **Program Function Code 11xxx-Regular Instruction Programs:**

The expenditures for instructional regular programs (program function 111xx) include salaries and fixed costs for such teachers, kindergarten aides, preschool aides, substitutes, extra student ratio supplements, supplies, textbooks, equipment, instructional services, and travel. .

General Current Expense fund

|                                                                             |
|-----------------------------------------------------------------------------|
| <b>Regular Instructional Programs, code 111XX, costs total \$30,561,194</b> |
|-----------------------------------------------------------------------------|

#### **Program Function Code 12xxx- Regular Support Services:**

This function code series contains many different types of support services. These support services can be further divided by activity codes as follows:

#### **Activity Code 121xx – Student:**

Student Services are identified by the code 121XX. Student support includes salaries and benefits, supplies, services, and travel for the attendance director, guidance counselors, health nurses, and psychologists.

**Regular Student Support Service, code 121XX, totals \$1,874,015**

**Activity Code 122xx - Instructional Staff:**

Instructional Staff services provide administrative, technical, and logistical support to facilitate and enhance instruction. .

**Instructional Staff, code 122XX, is \$613,807**

**Activity Code 123xx-General Administration:**

The 123XX series identifies General Administration. These budget items include salaries, fixed costs, substitute secretary, liability insurance/deductibles, fidelity bonds, supplies, services, and travel of board members, superintendent, assistant superintendent, instructional administrative assistants, and secretaries.

**General Administration, code 123XX, is \$483,146**

**Activity Code 124xx-School Administration:**

Regular School Administration is identified under the 124XX code. These budgeted expenditures are for school principals and secretaries, school software maintenance contract, supplies, printing, and north central secondary school accreditation fees.

**The total of the 124XX code, School Administration, is \$4,983,049**

### **Activity Code 125XX-Central Services:**

Series 125XX is for Central Services. This series covers the salary and benefits, supplies, travel, postage, advertising, software maintenance, and other expenditures for fiscal services, purchasing, warehousing, public information, personnel, and administrative technology services.

|                                                                             |
|-----------------------------------------------------------------------------|
| <p><b>The total of the 125XX code, Central Services, is \$1,454,810</b></p> |
|-----------------------------------------------------------------------------|

### **Activity Code 126xx-O&M Plant:**

Series code 126XX is for the operation and maintenance of facility costs. These costs include salaries and fixed charges for the maintenance and custodial staff, and administrative assistant of safety, contracted services, software maintenance, utilities, property insurance, flood insurance, building maintenance and custodial supplies, travel, and fire service fees. Contracted services include HVAC, elevator, pest control, and fire safety services.

|                                                                                       |
|---------------------------------------------------------------------------------------|
| <p><b>The total of the 126XX code, Operations and Maintenance is \$10,206,650</b></p> |
|---------------------------------------------------------------------------------------|

### **Activity Code 127XX-Student Transportation:**

Regular transportation costs are under the 127XX code series. This includes salaries and fixed costs of all regular transportation personnel, expenditures for fuel, oil, tires, contracted services, vehicle and liability insurance, travel, bus driver physicals, drug/alcohol screening, and transportation utility costs.

|                                                                               |
|-------------------------------------------------------------------------------|
| <p><b>The total of code 127XX, Student Transportation, is \$8,668,136</b></p> |
|-------------------------------------------------------------------------------|

### **Program Code 2XXXX-Special Education Programs:**

Special Education Programs are identified by the program code 2XXXX. Special Education Programs includes all special education teachers and classroom supervisory aides, supplies, textbooks, psychologists and speech therapists salaries, supervisor of special education and staff, travel, bus operator and transportation costs, and fixed charges/employee benefits for special education personnel. Due to inclusion, many costs formerly identified as special education cannot be identified solely as special education.

|                                                                                  |
|----------------------------------------------------------------------------------|
| <p><b>The total of program code 2XXXX, Special Education is \$13,367,470</b></p> |
|----------------------------------------------------------------------------------|

### **Program Code 3xxxx-Vocational Education:**

The 3 program code identifies the vocational education instruction for regular L.E.A. (Local Educational Agency) costs. This series includes salaries, fixed charges, and employee benefits for vocational teachers and vocational bus operators.

|                                                                                    |
|------------------------------------------------------------------------------------|
| <p><b>The total of program code 3XXXX, Vocational Education is \$1,956,577</b></p> |
|------------------------------------------------------------------------------------|

### **Program Code 7xxxx - Transfers and Reserves:**

The local and state share of the child nutrition program is budgeted in the amount of \$1,139,837. All costs associated with the child nutrition program are included in the special revenue fund project 88-6-10.

The transfer to the Special Revenue Fund is budgeted in the amount of \$32,968 for professional and service staff development.

The transfer to the Capital Projects Fund is budgeted in the amount of \$684,854 for the Fort Gay QZAB payment and lease payment to Wesbanco.

Contingency funds are budgeted in the amount of \$398,921. The West Virginia Department of Education Office of School Finance recommends 3-5% of the total budget be set aside as contingency funds. Additional funds, if any, may be supplemented into the contingency fund after the annual financial statements have been completed

**The total of program code 76XXX , Inter fund Transfers and Contingency Funds, is \$2,223,612.**

**Program Code 8xxxx- Community Service:**

Payments for the 4-H, Library, and Safety Town programs are identified in the 8XXXX series.

**The total of program code 8XXXX , Community Service, is \$84,769**

**Program Code 9xxxx-Co-Curricular and Extra-Curricular Activities:**

Activities that add to a student's educational experience but are not related to educational activities. Some examples are student government, athletics, band, choir, debate.

**The total of program code 9XXXX – Co-Curricular and Extra-Curricular activities is \$570,567**

# WAYNE COUNTY BOARD OF EDUCATION

## PERCENT OF EXPENDITURES BY CATEGORY

| Category                            | 2027<br>Budget | Percent<br>of the<br>Budget | Percent by category and Description |                       |
|-------------------------------------|----------------|-----------------------------|-------------------------------------|-----------------------|
| <b>Salaries</b>                     |                |                             |                                     |                       |
| Professional                        | \$ 29,870,321  | 38.97%                      |                                     |                       |
| Service                             | \$ 10,104,787  | 13.18%                      |                                     |                       |
| Professional Substitutes            | \$ 853,579     | 1.11%                       |                                     |                       |
| Service Substitutes                 | \$ 594,037     | 0.78%                       |                                     |                       |
| Board Members                       | \$ 61,100      | 0.08%                       |                                     |                       |
| Health and Dental/Optical Insurance | \$ 8,537,149   | 11.14%                      |                                     |                       |
| Social Security                     | \$ 2,879,642   | 3.76%                       |                                     |                       |
| Retirement                          | \$ 8,668,564   | 11.31%                      |                                     |                       |
| Workers Compensation                | \$ 698,915     | 0.91%                       | 81.24%                              | Salaries and Benefits |
|                                     |                |                             |                                     |                       |
| Contracted Professional Svcs        | \$ 2,599,089   | 3.39%                       |                                     |                       |
| Contracted Svcs - Other             | \$ 541,500     | 0.71%                       |                                     |                       |
| Contracted Repair-Non Technical     | \$ 740,000     | 0.97%                       | 5.06%                               | Contracted Svcs       |
| Rental of Land/Buildings/Equipment  | \$ 25,920      | 0.03%                       | 0.03%                               | Rental                |
| Insurance-Vehicle                   | \$ 105,000     | 0.14%                       |                                     |                       |
| Insurance-Property                  | \$ 1,085,000   | 1.42%                       |                                     |                       |
| Insurance -Fidelity Bonds           | \$ 1,000       | 0.00%                       |                                     |                       |
| Insurance-Flood                     | \$ 25,000      | 0.03%                       | 1.59%                               | Insurance             |
| Postage                             | \$ 12,200      | 0.02%                       | 0.02%                               | Postage               |
| Advertising - Legal                 | \$ 16,500      | 0.02%                       | 0.02%                               | Advertising           |
| Travel-In County                    | \$ 103,100     | 0.13%                       |                                     |                       |
| Travel-Out of County                | \$ 53,000      | 0.07%                       | 0.20%                               | Travel                |
| Supplies-Maintenance                | \$ 465,000     | 0.61%                       |                                     |                       |
| Supplies-Other                      | \$ 660,500     | 0.86%                       | 1.47%                               | Supplies              |
| Water                               | \$ 357,800     | 0.47%                       |                                     |                       |
| Disposal Svcs                       | \$ 146,000     | 0.19%                       |                                     |                       |
| Natural Gas                         | \$ 268,000     | 0.35%                       |                                     |                       |
| Electricity                         | \$ 1,535,745   | 2.00%                       |                                     |                       |
| Telephone Svc                       | \$ 93,400      | 0.12%                       |                                     |                       |
| Data Communication Svc              | \$ 150,000     | 0.20%                       | 3.33%                               | Utilities             |
| Textbooks and Rebinding             | \$ 1,087,539   | 1.42%                       | 1.42%                               | Textbooks             |
| Fuel-Diesel                         | \$ 725,300     | 0.95%                       |                                     |                       |
| Fuel-Gasoline                       | \$ 100,200     | 0.13%                       |                                     |                       |
| Oil/Lubricants                      | \$ 15,000      | 0.02%                       |                                     |                       |
| Tires/Tubes                         | \$ 110,000     | 0.14%                       |                                     |                       |
| Parts                               | \$ 630,000     | 0.82%                       | 2.06%                               | Bus Expense           |
| Vehicle                             | \$ 25,000      | 0.03%                       | 0.03%                               | Vehicle               |
| Technology Software                 | \$ 24,000      | 0.03%                       | 0.03%                               | Software              |
| Bus Replacement                     | \$ 835,903     | 1.09%                       | 1.09%                               | Bus Replacement       |
| Other Fees and Dues                 | \$ 19,400      | 0.03%                       | 0.03%                               | Dues                  |
| Transfers                           | \$ 1,824,691   | 2.38%                       | 2.38%                               | Transfer to Other     |
| Total Expenditures                  | \$ 76,648,881  | 100.00%                     |                                     |                       |
| Reserved for Contingencies          | \$ 398,921     |                             |                                     |                       |
| Total Expenditures and Reserves     | \$ 77,047,802  |                             |                                     |                       |

## Special Revenue Fund - 61

The Special Revenue Fund deals with grantor restricted projects, such as Child Nutrition, Title I, Title II, Special Education, and Career & Technical Ed.

These funds are restricted either legally or by the grantor. The WV Department of Education has required and provides an approximate funding amount for all major federal programs and other state projects that are to be included in the preliminary budget.

The following projects are included in the preliminary budget.

### **Staff Development (Project 086XX)**

Professional Staff Development (Project 08-7-10) and Service Staff Development (Project 08-7-20) are included in the preliminary budget as required by WV Code 18A-3-8 and 18A-3-9.

|                                                                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>The total budgeted for Professional Staff Development is \$23,358</b><br/><b>The total budgeted for Service Staff Development is \$9,610</b></p> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|

### **Faculty Senate (Project 08740)**

The faculty senate budget (Project 08-7-40) is derived from Step 6 of the state aid for public schools formula. State funds are allocated on the number of professional instructional personnel employed that are eligible to be funded in the state aid formula multiplied by \$400.

|                                                                         |
|-------------------------------------------------------------------------|
| <p><b>The total amount budgeted for faculty senate is \$185,000</b></p> |
|-------------------------------------------------------------------------|

### **Child Nutrition (Project 88710)**

All revenues collected at the schools as well as state and federal dollars are budgeted in the centralized food service project (88-7-10).

**The total amount budgeted for the centralized child nutrition program is \$5,312,430** which includes a county contribution of \$1,106,869. The \$1,106,869 county contribution represents 20.8% of the total Child Nutrition budget.

The following grants are projected and the estimated totals are subject to change.

#### *Other Grants Included:*

|                                                          |              |
|----------------------------------------------------------|--------------|
| Title I – Elem. & Secondary Ed Act (Project 41611)       | \$2,765,001  |
| Title II – Improving Teacher Quality (Project 40611)     | \$ 257,510   |
| Title IV – Part A (Project 42715)                        | \$ 168,644   |
| Special Education School Age – Federal (Project 43610)   | \$1,955,004  |
| Vocational Ed - Federal - Carl Perkins (Project 50610)   | \$ 152,670   |
| Early Literacy – State (Project 14710)                   | \$ 89,060    |
| The total amount budgeted in the special revenue fund is | \$10,941,130 |

## Debt Service Fund - 21

The Debt Service Fund was established in fiscal year 2014-2015 to account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest, of the \$18,000,000 bond levy passed by the voters of Wayne County on May 13, 2014 and issued on September 11, 2014. The bond provided partial funding for three major construction projects, a new Ceredo-Kenova Pre K-5, a new Crum Pre K-8, and Wayne High School additional classrooms and renovations.

### **REVENUE**

### **FUND 21**

|                                                 |                     |
|-------------------------------------------------|---------------------|
| Beginning Balance                               | \$ 1,680,467        |
| Property Taxes – Bond Levy                      | \$ 1,625,400        |
| <b>Total Revenue and Beginning Fund Balance</b> | <b>\$ 3,305,867</b> |

### **EXPENDITURES**

|                                             |                     |
|---------------------------------------------|---------------------|
| Bond Debt Service - Principal               | \$ 1,485,000        |
| Bond Debt Service - Interest                | \$ 140,400          |
| Reserved for Contingencies                  | \$ 1,680,467        |
| <b>Total Expenditures and Contingencies</b> | <b>\$ 3,305,867</b> |

## Permanent Improvement Fund - 41

The Permanent Improvement Fund has been established under West Virginia Code section 18-9B-14. The fund shall consist of proceeds from tax levies, that otherwise would go to the General Fund, or balances of other funds transferred to it, with approval of the Board. Expenditures of these special funds are authorized by the Board to construct, erect, furnish, and equip a building for educational purposes.

### REVENUE

### FUND 41

|                            |                       |
|----------------------------|-----------------------|
| Beginning Balance          | \$ 0                  |
| Property Taxes             | \$ 695,104            |
| Transfer In – General Fund | \$                    |
| <br><b>Total Revenue</b>   | <br><b>\$ 695,104</b> |

### EXPENDITURES

|                                                 |                       |
|-------------------------------------------------|-----------------------|
| Addition / Renovation to Buffalo Prek-8         | \$ 695,104            |
| <br><b>Total Expenditures and Contingencies</b> | <br><b>\$ 695,104</b> |

**NOTE:** All expenditures are for the support of building and capital improvement projects.

## **Capital Projects Fund - 51**

The Capital Projects Fund accounts for financial resources used to construct specific major capital facilities other than by the sale of bonds or the reservation of monies in a permanent improvement fund.

For the fiscal year 2026-2027, the capital projects funds will be used to account for the Pre-K room additions to the Wayne Elementary School, the renovation of the Buffalo middle school, and renovations to the Wonder Dome at the Ceredo Kenova Elementary school.

DATE - 5/12/26  
 TIME - 14:18:35  
 PROG - GNL.570  
 REPT - PROPOSED BUD

WAYNE COUNTY SCHOOLS  
 FUND 11 COUNTY  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                           | LEVEL 1 | LEVEL 2        | PROPOSED<br>FTE | BEGINNING<br>BUDGET |
|------------------------------------------------------------------|---------|----------------|-----------------|---------------------|
| PROJECT 00000 UNRESTRICTED PROJECTS                              |         |                |                 |                     |
| PROGRAM/FUNCTION 00753 FD BAL-ASSIGNED                           |         |                |                 |                     |
| 11.00000.00753.007.XXX.XXXX.XXXX.XX<br>FUND EQUITY               | .00     | 950,000.00-    | .00             | 950,000.00-         |
| 11.00000.00753.XXX.XXX.XXXX.XXXX.XX<br>FD BAL-ASSIGNED           | .00     | 950,000.00-    | .00             | 950,000.00-         |
| PROGRAM/FUNCTION 01111 TAXES-REGULAR LEVY                        |         |                |                 |                     |
| 11.00000.01111.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 8,294,896.00-  | .00             | 8,294,896.00-       |
| 11.00000.01111.XXX.XXX.XXXX.XXXX.XX<br>TAXES-REGULAR LEVY        | .00     | 8,294,896.00-  | .00             | 8,294,896.00-       |
| PROGRAM/FUNCTION 01112 TAXES - EXCESS LEVY                       |         |                |                 |                     |
| 11.00000.01112.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 10,852,117.00- | .00             | 10,852,117.00-      |
| 11.00000.01112.XXX.XXX.XXXX.XXXX.XX<br>TAXES - EXCESS LEVY       | .00     | 10,852,117.00- | .00             | 10,852,117.00-      |
| PROGRAM/FUNCTION 01113 TAXES-REG LEVY SUPPLEMENT                 |         |                |                 |                     |
| 11.00000.01113.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 400,000.00-    | .00             | 400,000.00-         |
| 11.00000.01113.XXX.XXX.XXXX.XXXX.XX<br>TAXES-REG LEVY SUPPLEMENT | .00     | 400,000.00-    | .00             | 400,000.00-         |
| PROGRAM/FUNCTION 01114 TAXES-EXCESS LEVY SUPPLE                  |         |                |                 |                     |
| 11.00000.01114.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 430,000.00-    | .00             | 430,000.00-         |
| 11.00000.01114.XXX.XXX.XXXX.XXXX.XX<br>TAXES-EXCESS LEVY SUPPLE  | .00     | 430,000.00-    | .00             | 430,000.00-         |
| PROGRAM/FUNCTION 01989 OTHER                                     |         |                |                 |                     |
| 11.00000.01989.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 435,000.00-    | .00             | 435,000.00-         |
| 11.00000.01989.XXX.XXX.XXXX.XXXX.XX<br>OTHER                     | .00     | 435,000.00-    | .00             | 435,000.00-         |
| PROGRAM/FUNCTION 03111 BASIC STATE AID                           |         |                |                 |                     |
| 11.00000.03111.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 38,886,063.00- | .00             | 38,886,063.00-      |
| 11.00000.03111.XXX.XXX.XXXX.XXXX.XX<br>BASIC STATE AID           | .00     | 38,886,063.00- | .00             | 38,886,063.00-      |
| PROGRAM/FUNCTION 03911 F/ON BEHLF RETRMT CURR                    |         |                |                 |                     |
| 11.00000.03911.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 2,659,720.00-  | .00             | 2,659,720.00-       |
| 11.00000.03911.XXX.XXX.XXXX.XXXX.XX<br>F/ON BEHLF RETRMT CURR    | .00     | 2,659,720.00-  | .00             | 2,659,720.00-       |
| PROGRAM/FUNCTION 03913 WVDE PSSP/HARD/SOFTWARE                   |         |                |                 |                     |
| 11.00000.03913.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 427,795.00-    | .00             | 427,795.00-         |
| 11.00000.03913.XXX.XXX.XXXX.XXXX.XX<br>WVDE PSSP/HARD/SOFTWARE   | .00     | 427,795.00-    | .00             | 427,795.00-         |
| PROGRAM/FUNCTION 03915 OPEB COMMITMENTS                          |         |                |                 |                     |
| 11.00000.03915.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 373,325.00-    | .00             | 373,325.00-         |
| 11.00000.03915.XXX.XXX.XXXX.XXXX.XX<br>OPEB COMMITMENTS          | .00     | 373,325.00-    | .00             | 373,325.00-         |
| PROGRAM/FUNCTION 03917 F/ON BHF UNFUNDED RETIRE                  |         |                |                 |                     |
| 11.00000.03917.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 5,688,694.00-  | .00             | 5,688,694.00-       |

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 REPT - PROPOSED BUD

WAYNE COUNTY SCHOOLS  
 FUND 11 COUNTY  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                           | LEVEL 1       | LEVEL 2       | PROPOSED FTE | BEGINNING BUDGET |
|------------------------------------------------------------------|---------------|---------------|--------------|------------------|
| 11.00000.03917.XXX.XXX.XXXX.XXXX.XX<br>F/ON BHF UNFUNDED RETIRE  | .00           | 5,688,694.00- | .00          | 5,688,694.00-    |
| PROGRAM/FUNCTION 03918 F/ON BEHLF LEA PEIA CURR                  |               |               |              |                  |
| 11.00000.03918.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00           | 7,250,192.00- | .00          | 7,250,192.00-    |
| 11.00000.03918.XXX.XXX.XXXX.XXXX.XX<br>F/ON BEHLF LEA PEIA CURR  | .00           | 7,250,192.00- | .00          | 7,250,192.00-    |
| PROGRAM/FUNCTION 04221 MEDICAID REIMBURSEMENT                    |               |               |              |                  |
| 11.00000.04221.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00           | 400,000.00-   | .00          | 400,000.00-      |
| 11.00000.04221.XXX.XXX.XXXX.XXXX.XX<br>MEDICAID REIMBURSEMENT    | .00           | 400,000.00-   | .00          | 400,000.00-      |
| PROGRAM/FUNCTION 11111 REGULAR INSTRUCTION K-12                  |               |               |              |                  |
| 11.00000.11111.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR       | 16,134,258.96 | .00           | 275.50       | 16,134,259.00    |
| 11.00000.11111.112.XXX.XXXX.XXXX.XX<br>PROF SALARY SUPPLEMENTAL  | 39,621.60     | .00           | .00          | 39,622.00        |
| 11.00000.11111.114.XXX.XXXX.XXXX.XX<br>PROFESSIONAL STIPENDS     | .00           | 15,000.00     | .00          | 15,000.00        |
| 11.00000.11111.115.XXX.XXXX.XXXX.XX<br>EXTRA-STUDENT PAY         | .00           | 40,000.00     | .00          | 40,000.00        |
| 11.00000.11111.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG        | 1,292,926.70  | .00           | 44.00        | 1,292,927.00     |
| 11.00000.11111.123.XXX.XXXX.XXXX.XX<br>SVC OVERTIME              | .00           | 2,000.00      | .00          | 2,000.00         |
| 11.00000.11111.124.XXX.XXXX.XXXX.XX<br>SVC STIPENDS              | .00           | 500.00        | .00          | 500.00           |
| 11.00000.11111.131.XXX.XXXX.XXXX.XX<br>PROF SUB REGULAR          | .00           | 750,000.00    | .00          | 750,000.00       |
| 11.00000.11111.141.XXX.XXXX.XXXX.XX<br>SVC SUB REGULAR           | .00           | 85,000.00     | .00          | 85,000.00        |
| 11.00000.11111.161.XXX.XXXX.XXXX.XX<br>SVC TEMP/PART-TIME        | .00           | 6,000.00      | .00          | 6,000.00         |
| 11.00000.11111.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | 3,318,557.88  | .00           | .00          | 3,318,558.00     |
| 11.00000.11111.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | 304,023.60    | .00           | .00          | 304,024.00       |
| 11.00000.11111.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT           | 36,216.00     | .00           | .00          | 36,216.00        |
| 11.00000.11111.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | 1,258,998.65  | .00           | .00          | 1,258,999.00     |
| 11.00000.11111.231.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(A) | 30,741.90     | .00           | .00          | 30,742.00        |
| 11.00000.11111.232.XXX.XXXX.XXXX.XX<br>RETIRE DEF CONTRIBUTION   | 20,420.09     | .00           | .00          | 20,420.00        |
| 11.00000.11111.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | 1,273,167.94  | .00           | .00          | 1,273,168.00     |
| 11.00000.11111.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY        | .00           | 2,357,378.00  | .00          | 2,357,378.00     |
| 11.00000.11111.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | 132,047.15    | .00           | .00          | 132,047.00       |
| 11.00000.11111.321.XXX.XXXX.XXXX.XX<br>PROF EDUCATOR SVCS        | .00           | 125,000.00    | .00          | 125,000.00       |
| 11.00000.11111.331.XXX.XXXX.XXXX.XX<br>EMPLOYEE TRAINING SVC     | .00           | 2,500.00      | .00          | 2,500.00         |
| 11.00000.11111.341.XXX.XXXX.XXXX.XX<br>OTHER PROFESSIONAL SVC    | .00           | 15,000.00     | .00          | 15,000.00        |
| 11.00000.11111.442.XXX.XXXX.XXXX.XX<br>RENTAL OF EQUIP/VEHICLES  | .00           | 3,000.00      | .00          | 3,000.00         |
| 11.00000.11111.449.XXX.XXXX.XXXX.XX<br>RENTAL OTHER              | .00           | 9,000.00      | .00          | 9,000.00         |
| 11.00000.11111.551.XXX.XXXX.XXXX.XX<br>PRINTING/BINDING          | .00           | 55,000.00     | .00          | 55,000.00        |
| 11.00000.11111.563.XXX.XXXX.XXXX.XX<br>TUITION OUTSIDE STATE     | .00           | 427,795.00    | .00          | 427,795.00       |
| 11.00000.11111.581.XXX.XXXX.XXXX.XX<br>TRAVEL-IN COUNTY          | .00           | 15,000.00     | .00          | 15,000.00        |

DATE - 5/12/26  
 TIME - 14:18:35  
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 REPT - PROPOSED BUD

## WAYNE COUNTY SCHOOLS

FUND 11 COUNTY  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                            | LEVEL 1       | LEVEL 2      | PROPOSED<br>FTE | BEGINNING<br>BUDGET |
|-------------------------------------------------------------------|---------------|--------------|-----------------|---------------------|
| 11.00000.11111.582.XXX.XXXX.XXXX.XX<br>TRAVEL - OUT OF COUNTY     | .00           | 20,000.00    | .00             | 20,000.00           |
| 11.00000.11111.596.XXX.XXXX.XXXX.XX<br>PMT TO CHARTER SCHOOLS     | .00           | 130,000.00   | .00             | 130,000.00          |
| 11.00000.11111.599.XXX.XXXX.XXXX.XX                               | .00           | 5,000.00     | .00             | 5,000.00            |
| 11.00000.11111.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES           | .00           | 75,000.00    | .00             | 75,000.00           |
| 11.00000.11111.641.XXX.XXXX.XXXX.XX<br>TEXTBOOKS AND REBINDING    | .00           | 725,000.00   | .00             | 725,000.00          |
| 11.00000.11111.735.XXX.XXXX.XXXX.XX<br>TECHNOLOGY SOFTWARE        | .00           | 24,000.00    | .00             | 24,000.00           |
| 11.00000.11111.XXX.XXX.XXXX.XXXX.XX<br>REGULAR INSTRUCTION K-12   | 23,840,980.47 | 4,887,173.00 | 319.50          | 28,728,155.00       |
| PROGRAM/FUNCTION 11121 REGULAR INSTRUCTION PRE-K                  |               |              |                 |                     |
| 11.00000.11121.321.XXX.XXXX.XXXX.XX<br>PROF EDUCATOR SVCS         | .00           | 1,325,000.00 | .00             | 1,325,000.00        |
| 11.00000.11121.XXX.XXX.XXXX.XXXX.XX<br>REGULAR INSTRUCTION PRE-K  | .00           | 1,325,000.00 | .00             | 1,325,000.00        |
| PROGRAM/FUNCTION 12111 ATTENDANCE SERVICE                         |               |              |                 |                     |
| 11.00000.12111.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 99,934.29     | .00          | 1.00            | 99,934.00           |
| 11.00000.12111.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 16,835.76     | .00          | .00             | 16,836.00           |
| 11.00000.12111.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 1,231.20      | .00          | .00             | 1,231.00            |
| 11.00000.12111.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 144.00        | .00          | .00             | 144.00              |
| 11.00000.12111.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 6,952.63      | .00          | .00             | 6,953.00            |
| 11.00000.12111.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 7,495.07      | .00          | .00             | 7,495.00            |
| 11.00000.12111.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00           | 7,378.00     | .00             | 7,378.00            |
| 11.00000.12111.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 755.50        | .00          | .00             | 756.00              |
| 11.00000.12111.XXX.XXX.XXXX.XXXX.XX<br>ATTENDANCE SERVICE         | 133,348.45    | 7,378.00     | 1.00            | 140,727.00          |
| PROGRAM/FUNCTION 12122 SUPPORT SERV-GUIDANCE CNS                  |               |              |                 |                     |
| 11.00000.12122.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 1,187,335.30  | .00          | 19.00           | 1,187,335.00        |
| 11.00000.12122.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 196,195.44    | .00          | .00             | 196,195.00          |
| 11.00000.12122.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 17,570.40     | .00          | .00             | 17,570.00           |
| 11.00000.12122.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 2,160.00      | .00          | .00             | 2,160.00            |
| 11.00000.12122.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 86,137.58     | .00          | .00             | 86,138.00           |
| 11.00000.12122.231.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (A) | 11,351.34     | .00          | .00             | 11,351.00           |
| 11.00000.12122.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 83,374.41     | .00          | .00             | 83,374.00           |
| 11.00000.12122.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00           | 140,189.00   | .00             | 140,189.00          |
| 11.00000.12122.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 8,976.17      | .00          | .00             | 8,976.00            |
| 11.00000.12122.XXX.XXX.XXXX.XXXX.XX<br>SUPPORT SERV-GUIDANCE CNS  | 1,593,100.64  | 140,189.00   | 19.00           | 1,733,288.00        |
| PROGRAM/FUNCTION 12211 SUPERV. IMPROV. INST. SER                  |               |              |                 |                     |
| 11.00000.12211.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 99,934.29     | .00          | 1.00            | 99,934.00           |
| 11.00000.12211.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 193,740.30    | .00          | 4.00            | 193,740.00          |
| 11.00000.12211.141.XXX.XXXX.XXXX.XX<br>SVC SUB REGULAR            | .00           | 12,909.00    | .00             | 12,909.00           |

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## WAYNE COUNTY SCHOOLS

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| ACCOUNT NUMBER / TITLE                                           | LEVEL 1    | LEVEL 2   | PROPOSED FTE | BEGINNING BUDGET |
|------------------------------------------------------------------|------------|-----------|--------------|------------------|
| 11.00000.12211.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | 78,058.80  | .00       | .00          | 78,059.00        |
| 11.00000.12211.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | 6,156.00   | .00       | .00          | 6,156.00         |
| 11.00000.12211.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT           | 720.00     | .00       | .00          | 720.00           |
| 11.00000.12211.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | 20,652.57  | .00       | .00          | 20,653.00        |
| 11.00000.12211.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | 22,025.55  | .00       | .00          | 22,026.00        |
| 11.00000.12211.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY        | .00        | 62,716.00 | .00          | 62,716.00        |
| 11.00000.12211.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | 2,220.14   | .00       | .00          | 2,220.00         |
| 11.00000.12211.531.XXX.XXXX.XXXX.XX<br>POSTAL COMMUNICATION SVC  | .00        | 6,200.00  | .00          | 6,200.00         |
| 11.00000.12211.581.XXX.XXXX.XXXX.XX<br>TRAVEL-IN COUNTY          | .00        | 1,000.00  | .00          | 1,000.00         |
| 11.00000.12211.582.XXX.XXXX.XXXX.XX<br>TRAVEL - OUT OF COUNTY    | .00        | 2,500.00  | .00          | 2,500.00         |
| 11.00000.12211.583.XXX.XXXX.XXXX.XX<br>TRAVEL - OUT OF STATE     | .00        | 500.00    | .00          | 500.00           |
| 11.00000.12211.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES          | .00        | 1,000.00  | .00          | 1,000.00         |
| 11.00000.12211.XXX.XXX.XXXX.XXXX.XX<br>SUPERV. IMPROV. INST. SER | 423,507.65 | 86,825.00 | 5.00         | 510,333.00       |
| PROGRAM/FUNCTION 12311 BOARD OF ED/SUPERVISION                   |            |           |              |                  |
| 11.00000.12311.581.XXX.XXXX.XXXX.XX<br>TRAVEL-IN COUNTY          | .00        | 6,000.00  | .00          | 6,000.00         |
| 11.00000.12311.582.XXX.XXXX.XXXX.XX<br>TRAVEL - OUT OF COUNTY    | .00        | 7,000.00  | .00          | 7,000.00         |
| 11.00000.12311.XXX.XXX.XXXX.XXXX.XX<br>BOARD OF ED/SUPERVISION   | .00        | 13,000.00 | .00          | 13,000.00        |
| PROGRAM/FUNCTION 12318 LEGAL SERVICES                            |            |           |              |                  |
| 11.00000.12318.341.XXX.XXXX.XXXX.XX<br>OTHER PROFESSIONAL SVC    | .00        | 75,000.00 | .00          | 75,000.00        |
| 11.00000.12318.641.XXX.XXXX.XXXX.XX<br>TEXTBOOKS AND REBINDING   | .00        | 4,500.00  | .00          | 4,500.00         |
| 11.00000.12318.XXX.XXX.XXXX.XXXX.XX<br>LEGAL SERVICES            | .00        | 79,500.00 | .00          | 79,500.00        |
| PROGRAM/FUNCTION 12320 EXECUTIVE ADM                             |            |           |              |                  |
| 11.00000.12320.524.XXX.XXXX.XXXX.XX<br>FIDELITY BONDS            | .00        | 1,000.00  | .00          | 1,000.00         |
| 11.00000.12320.526.XXX.XXXX.XXXX.XX<br>FLOOD INSURANCE PREMIUM   | .00        | 25,000.00 | .00          | 25,000.00        |
| 11.00000.12320.XXX.XXX.XXXX.XXXX.XX<br>EXECUTIVE ADM             | .00        | 26,000.00 | .00          | 26,000.00        |
| PROGRAM/FUNCTION 12321 SUPERINTENDENT                            |            |           |              |                  |
| 11.00000.12321.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR       | 138,199.50 | .00       | 1.00         | 138,200.00       |
| 11.00000.12321.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG        | 58,529.25  | .00       | 1.00         | 58,529.00        |
| 11.00000.12321.141.XXX.XXXX.XXXX.XX<br>SVC SUB REGULAR           | .00        | 6,179.00  | .00          | 6,179.00         |
| 11.00000.12321.171.XXX.XXXX.XXXX.XX<br>BOARD MEMBERS             | .00        | 61,100.00 | .00          | 61,100.00        |
| 11.00000.12321.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | 28,163.52  | .00       | .00          | 28,164.00        |
| 11.00000.12321.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | 1,231.20   | .00       | .00          | 1,231.00         |
| 11.00000.12321.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT           | 288.00     | .00       | .00          | 288.00           |
| 11.00000.12321.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | 14,254.65  | 4,700.00  | .00          | 18,955.00        |
| 11.00000.12321.232.XXX.XXXX.XXXX.XX<br>RETIRE DEF CONTRIBUTION   | 10,364.96  | .00       | .00          | 10,365.00        |

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| ACCOUNT NUMBER / TITLE                                            | LEVEL 1      | LEVEL 2    | PROPOSED FTE | BEGINNING BUDGET |
|-------------------------------------------------------------------|--------------|------------|--------------|------------------|
| 11.00000.12321.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 4,389.69     | .00        | .00          | 4,390.00         |
| 11.00000.12321.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00          | 14,758.00  | .00          | 14,758.00        |
| 11.00000.12321.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 1,487.26     | .00        | .00          | 1,487.00         |
| 11.00000.12321.531.XXX.XXXX.XXXX.XX<br>POSTAL COMMUNICATION SVC   | .00          | 6,000.00   | .00          | 6,000.00         |
| 11.00000.12321.542.XXX.XXXX.XXXX.XX<br>ADVERTISING - OTHER        | .00          | 5,000.00   | .00          | 5,000.00         |
| 11.00000.12321.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES           | .00          | 10,000.00  | .00          | 10,000.00        |
| 11.00000.12321.XXX.XXX.XXXX.XXXX.XX<br>SUPERINTENDENT             | 256,908.03   | 107,737.00 | 2.00         | 364,646.00       |
| PROGRAM/FUNCTION 12411 PRINCIPAL'S OFFICE                         |              |            |              |                  |
| 11.00000.12411.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 1,940,017.76 | .00        | 24.00        | 1,940,018.00     |
| 11.00000.12411.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 870,131.20   | .00        | 25.00        | 870,131.00       |
| 11.00000.12411.141.XXX.XXXX.XXXX.XX<br>SVC SUB REGULAR            | .00          | 58,223.00  | .00          | 58,223.00        |
| 11.00000.12411.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 528,348.72   | .00        | .00          | 528,349.00       |
| 11.00000.12411.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 50,812.80    | .00        | .00          | 50,813.00        |
| 11.00000.12411.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 5,616.00     | .00        | .00          | 5,616.00         |
| 11.00000.12411.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 201,593.86   | .00        | .00          | 201,594.00       |
| 11.00000.12411.231.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (A) | 6,989.38     | .00        | .00          | 6,989.00         |
| 11.00000.12411.232.XXX.XXXX.XXXX.XX<br>RETIRE DEF CONTRIBUTION    | 2,614.42     | .00        | .00          | 2,614.00         |
| 11.00000.12411.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 204,651.71   | .00        | .00          | 204,652.00       |
| 11.00000.12411.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00          | 376,295.00 | .00          | 376,295.00       |
| 11.00000.12411.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 21,244.34    | .00        | .00          | 21,244.00        |
| 11.00000.12411.XXX.XXX.XXXX.XXXX.XX<br>PRINCIPAL'S OFFICE         | 3,832,020.19 | 434,518.00 | 49.00        | 4,266,538.00     |
| PROGRAM/FUNCTION 12511 FISCAL SUPERVISION                         |              |            |              |                  |
| 11.00000.12511.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 243,306.81   | .00        | 3.00         | 243,307.00       |
| 11.00000.12511.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 47,815.20    | .00        | 1.00         | 47,815.00        |
| 11.00000.12511.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 40,703.04    | .00        | .00          | 40,703.00        |
| 11.00000.12511.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 3,693.60     | .00        | .00          | 3,694.00         |
| 11.00000.12511.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 432.00       | .00        | .00          | 432.00           |
| 11.00000.12511.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 21,384.99    | .00        | .00          | 21,385.00        |
| 11.00000.12511.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 21,834.14    | .00        | .00          | 21,834.00        |
| 11.00000.12511.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00          | 29,513.00  | .00          | 29,513.00        |
| 11.00000.12511.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 2,200.86     | .00        | .00          | 2,201.00         |
| 11.00000.12511.341.XXX.XXXX.XXXX.XX<br>OTHER PROFESSIONAL SVC     | .00          | 18,000.00  | .00          | 18,000.00        |
| 11.00000.12511.541.XXX.XXXX.XXXX.XX<br>ADVERTISING-LEGAL          | .00          | 11,500.00  | .00          | 11,500.00        |
| 11.00000.12511.582.XXX.XXXX.XXXX.XX<br>TRAVEL - OUT OF COUNTY     | .00          | 8,000.00   | .00          | 8,000.00         |
| 11.00000.12511.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES           | .00          | 9,000.00   | .00          | 9,000.00         |

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|-------------------------------------------------------------------|------------|-----------|--------------|------------------|
| 11.00000.12511.XXX.XXX.XXXX.XXXX.XX<br>FISCAL SUPERVISION         | 381,370.64 | 76,013.00 | 4.00         | 457,384.00       |
| PROGRAM/FUNCTION 12516 INTERNAL AUDIT                             |            |           |              |                  |
| 11.00000.12516.341.XXX.XXXX.XXXX.XX<br>OTHER PROFESSIONAL SVC     | .00        | 24,000.00 | .00          | 24,000.00        |
| 11.00000.12516.XXX.XXX.XXXX.XXXX.XX<br>INTERNAL AUDIT             | .00        | 24,000.00 | .00          | 24,000.00        |
| PROGRAM/FUNCTION 12560 PUBLIC INFO SERVICES                       |            |           |              |                  |
| 11.00000.12560.321.XXX.XXXX.XXXX.XX<br>PROF EDUCATOR SVCS         | .00        | 30,000.00 | .00          | 30,000.00        |
| 11.00000.12560.XXX.XXX.XXXX.XXXX.XX<br>PUBLIC INFO SERVICES       | .00        | 30,000.00 | .00          | 30,000.00        |
| PROGRAM/FUNCTION 12571 PERSONNEL-SUPERVISION                      |            |           |              |                  |
| 11.00000.12571.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 99,934.29  | .00       | 1.00         | 99,934.00        |
| 11.00000.12571.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 98,057.70  | .00       | 2.00         | 98,058.00        |
| 11.00000.12571.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 38,519.28  | .00       | .00          | 38,519.00        |
| 11.00000.12571.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 2,462.40   | .00       | .00          | 2,462.00         |
| 11.00000.12571.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 288.00     | .00       | .00          | 288.00           |
| 11.00000.12571.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 14,191.50  | .00       | .00          | 14,192.00        |
| 11.00000.12571.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 14,849.39  | .00       | .00          | 14,849.00        |
| 11.00000.12571.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 22,135.00 | .00          | 22,135.00        |
| 11.00000.12571.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 1,496.81   | .00       | .00          | 1,497.00         |
| 11.00000.12571.341.XXX.XXXX.XXXX.XX<br>OTHER PROFESSIONAL SVC     | .00        | 2,000.00  | .00          | 2,000.00         |
| 11.00000.12571.582.XXX.XXXX.XXXX.XX<br>TRAVEL - OUT OF COUNTY     | .00        | 1,000.00  | .00          | 1,000.00         |
| 11.00000.12571.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES           | .00        | 1,000.00  | .00          | 1,000.00         |
| 11.00000.12571.XXX.XXX.XXXX.XXXX.XX<br>PERSONNEL-SUPERVISION      | 269,799.37 | 26,135.00 | 3.00         | 295,934.00       |
| PROGRAM/FUNCTION 12581 DIRECTOR/TECHNOLOGY                        |            |           |              |                  |
| 11.00000.12581.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 89,410.77  | .00       | 1.00         | 89,411.00        |
| 11.00000.12581.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 8,915.76   | .00       | .00          | 8,916.00         |
| 11.00000.12581.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 559.20     | .00       | .00          | 559.00           |
| 11.00000.12581.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 144.00     | .00       | .00          | 144.00           |
| 11.00000.12581.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 6,609.53   | .00       | .00          | 6,610.00         |
| 11.00000.12581.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 6,705.80   | .00       | .00          | 6,706.00         |
| 11.00000.12581.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 7,378.00  | .00          | 7,378.00         |
| 11.00000.12581.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 675.94     | .00       | .00          | 676.00           |
| 11.00000.12581.581.XXX.XXXX.XXXX.XX<br>TRAVEL-IN COUNTY           | .00        | 1,000.00  | .00          | 1,000.00         |
| 11.00000.12581.XXX.XXX.XXXX.XXXX.XX<br>DIRECTOR/TECHNOLOGY        | 113,021.00 | 8,378.00  | 1.00         | 121,400.00       |
| PROGRAM/FUNCTION 12585 ADMIN NETWORK SUPPORT                      |            |           |              |                  |
| 11.00000.12585.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 266,091.02 | .00       | 4.00         | 266,091.00       |
| 11.00000.12585.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 33,839.04  | .00       | .00          | 33,839.00        |

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|-------------------------------------------------------------------|--------------|--------------|--------------|------------------|
| 11.00000.12585.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 3,580.80     | .00          | .00          | 3,581.00         |
| 11.00000.12585.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHB             | 432.00       | .00          | .00          | 432.00           |
| 11.00000.12585.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 19,666.22    | .00          | .00          | 19,666.00        |
| 11.00000.12585.232.XXX.XXXX.XXXX.XX<br>RETIRE DEF CONTRIBUTION    | 6,056.89     | .00          | .00          | 6,057.00         |
| 11.00000.12585.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 13,899.92    | .00          | .00          | 13,900.00        |
| 11.00000.12585.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00          | 29,514.00    | .00          | 29,514.00        |
| 11.00000.12585.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 2,011.63     | .00          | .00          | 2,012.00         |
| 11.00000.12585.533.XXX.XXXX.XXXX.XX<br>DATA COMMUNICATION SVC     | .00          | 150,000.00   | .00          | 150,000.00       |
| 11.00000.12585.581.XXX.XXXX.XXXX.XX<br>TRAVEL-IN COUNTY           | .00          | 1,000.00     | .00          | 1,000.00         |
| 11.00000.12585.XXX.XXX.XXXX.XXXX.XX<br>ADMIN NETWORK SUPPORT      | 345,577.52   | 180,514.00   | 4.00         | 526,092.00       |
| PROGRAM/FUNCTION 12611 OPERATION OF BUILDINGS                     |              |              |              |                  |
| 11.00000.12611.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 1,982,359.34 | .00          | 60.00        | 1,982,359.00     |
| 11.00000.12611.123.XXX.XXXX.XXXX.XX<br>SVC OVERTIME               | .00          | 40,000.00    | .00          | 40,000.00        |
| 11.00000.12611.141.XXX.XXXX.XXXX.XX<br>SVC SUB REGULAR            | .00          | 82,166.00    | .00          | 82,166.00        |
| 11.00000.12611.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 470,098.56   | .00          | .00          | 470,099.00       |
| 11.00000.12611.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 42,072.00    | .00          | .00          | 42,072.00        |
| 11.00000.12611.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHB             | 6,336.00     | .00          | .00          | 6,336.00         |
| 11.00000.12611.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 145,026.32   | .00          | .00          | 145,026.00       |
| 11.00000.12611.232.XXX.XXXX.XXXX.XX<br>RETIRE DEF CONTRIBUTION    | 3,413.88     | .00          | .00          | 3,414.00         |
| 11.00000.12611.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 142,719.14   | .00          | .00          | 142,719.00       |
| 11.00000.12611.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00          | 442,700.00   | .00          | 442,700.00       |
| 11.00000.12611.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 204,222.33   | .00          | .00          | 204,222.00       |
| 11.00000.12611.341.XXX.XXXX.XXXX.XX<br>OTHER PROFESSIONAL SVC     | .00          | 15,000.00    | .00          | 15,000.00        |
| 11.00000.12611.342.XXX.XXXX.XXXX.XX<br>DRUG TESTING               | .00          | 100.00       | .00          | 100.00           |
| 11.00000.12611.411.XXX.XXXX.XXXX.XX<br>WATER                      | .00          | 354,000.00   | .00          | 354,000.00       |
| 11.00000.12611.421.XXX.XXXX.XXXX.XX<br>DISPOSAL SERVICE           | .00          | 21,000.00    | .00          | 21,000.00        |
| 11.00000.12611.441.XXX.XXXX.XXXX.XX<br>RENTAL OF LAND/BUILDINGS   | .00          | 13,920.00    | .00          | 13,920.00        |
| 11.00000.12611.521.XXX.XXXX.XXXX.XX<br>PROPERTY INSURANCE         | .00          | 185,000.00   | .00          | 185,000.00       |
| 11.00000.12611.523.XXX.XXXX.XXXX.XX<br>LIABILITY INSURANCE        | .00          | 900,000.00   | .00          | 900,000.00       |
| 11.00000.12611.532.XXX.XXXX.XXXX.XX<br>TELEPHONE/VOICE SERVICES   | .00          | 93,400.00    | .00          | 93,400.00        |
| 11.00000.12611.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES           | .00          | 325,000.00   | .00          | 325,000.00       |
| 11.00000.12611.621.XXX.XXXX.XXXX.XX<br>NATURAL GAS                | .00          | 18,000.00    | .00          | 18,000.00        |
| 11.00000.12611.622.XXX.XXXX.XXXX.XX<br>ELECTRICITY                | .00          | 1,517,745.00 | .00          | 1,517,745.00     |
| 11.00000.12611.812.XXX.XXXX.XXXX.XX<br>FIRE SERVICE FEES          | .00          | 9,500.00     | .00          | 9,500.00         |
| 11.00000.12611.819.XXX.XXXX.XXXX.XX<br>OTHER FEES AND DUES        | .00          | 1,400.00     | .00          | 1,400.00         |
| 11.00000.12611.XXX.XXX.XXXX.XXXX.XX<br>OPERATION OF BUILDINGS     | 2,996,247.57 | 4,018,931.00 | 60.00        | 7,015,178.00     |

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| ACCOUNT NUMBER / TITLE                                            | LEVEL 1      | LEVEL 2      | PROPOSED FTE | BEGINNING BUDGET |
|-------------------------------------------------------------------|--------------|--------------|--------------|------------------|
| PROGRAM/FUNCTION 12621 MAINTENANCE OF BUILDINGS                   |              |              |              |                  |
| 11.00000.12621.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 99,934.29    | .00          | 1.00         | 99,934.00        |
| 11.00000.12621.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 803,544.35   | .00          | 18.00        | 803,544.00       |
| 11.00000.12621.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 248,527.44   | .00          | .00          | 248,527.00       |
| 11.00000.12621.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 15,667.20    | .00          | .00          | 15,667.00        |
| 11.00000.12621.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 2,304.00     | .00          | .00          | 2,304.00         |
| 11.00000.12621.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 64,216.98    | .00          | .00          | 64,217.00        |
| 11.00000.12621.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 67,760.80    | .00          | .00          | 67,761.00        |
| 11.00000.12621.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00          | 140,188.00   | .00          | 140,188.00       |
| 11.00000.12621.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 6,830.22     | .00          | .00          | 6,830.00         |
| 11.00000.12621.341.XXX.XXXX.XXXX.XX<br>OTHER PROFESSIONAL SVC     | .00          | 70,000.00    | .00          | 70,000.00        |
| 11.00000.12621.431.XXX.XXXX.XXXX.XX<br>REPAIR/MAINT SVC-NON TECH  | .00          | 650,000.00   | .00          | 650,000.00       |
| 11.00000.12621.451.XXX.XXXX.XXXX.XX<br>PAID TO CONTRACTORS        | .00          | 15,000.00    | .00          | 15,000.00        |
| 11.00000.12621.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES           | .00          | 15,000.00    | .00          | 15,000.00        |
| 11.00000.12621.613.XXX.XXXX.XXXX.XX<br>MAINTENANCE SUPPLIES       | .00          | 450,000.00   | .00          | 450,000.00       |
| 11.00000.12621.732.XXX.XXXX.XXXX.XX<br>VEHICLES                   | .00          | 25,000.00    | .00          | 25,000.00        |
| 11.00000.12621.819.XXX.XXXX.XXXX.XX<br>OTHER FEES AND DUES        | .00          | 2,500.00     | .00          | 2,500.00         |
| 11.00000.12621.XXX.XXX.XXXX.XXXX.XX<br>MAINTENANCE OF BUILDINGS   | 1,308,785.28 | 1,367,688.00 | 19.00        | 2,676,472.00     |
| PROGRAM/FUNCTION 12651 VEHICLE OP/MAINTENANCE                     |              |              |              |                  |
| 11.00000.12651.431.XXX.XXXX.XXXX.XX<br>REPAIR/MAINT SVC-NON TECH  | .00          | 20,000.00    | .00          | 20,000.00        |
| 11.00000.12651.662.XXX.XXXX.XXXX.XX<br>FUEL-GASOLINE              | .00          | 100,000.00   | .00          | 100,000.00       |
| 11.00000.12651.666.XXX.XXXX.XXXX.XX<br>TIRES/TUBES                | .00          | 15,000.00    | .00          | 15,000.00        |
| 11.00000.12651.667.XXX.XXXX.XXXX.XX<br>PARTS                      | .00          | 5,000.00     | .00          | 5,000.00         |
| 11.00000.12651.XXX.XXX.XXXX.XXXX.XX<br>VEHICLE OP/MAINTENANCE     | .00          | 140,000.00   | .00          | 140,000.00       |
| PROGRAM/FUNCTION 12711 TRANSP-VEHICLE OPERATION                   |              |              |              |                  |
| 11.00000.12711.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 189,345.06   | .00          | 2.00         | 189,345.00       |
| 11.00000.12711.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 2,757,377.05 | .00          | 85.00        | 2,757,377.00     |
| 11.00000.12711.141.XXX.XXXX.XXXX.XX<br>SVC SUB REGULAR            | .00          | 150,916.00   | .00          | 150,916.00       |
| 11.00000.12711.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 988,311.36   | .00          | .00          | 988,311.00       |
| 11.00000.12711.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 83,040.00    | .00          | .00          | 83,040.00        |
| 11.00000.12711.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 10,512.00    | .00          | .00          | 10,512.00        |
| 11.00000.12711.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 209,280.77   | .00          | .00          | 209,281.00       |
| 11.00000.12711.231.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (A) | 6,061.50     | .00          | .00          | 6,062.00         |
| 11.00000.12711.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 217,113.15   | .00          | .00          | 217,113.00       |
| 11.00000.12711.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00          | 641,915.00   | .00          | 641,915.00       |
| 11.00000.12711.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 231,263.90   | .00          | .00          | 231,264.00       |

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|-------------------------------------------------------------------|--------------|--------------|-----------------|---------------------|
| 11.00000.12711.411.XXX.XXXX.XXXX.XX<br>WATER                      | .00          | 3,800.00     | .00             | 3,800.00            |
| 11.00000.12711.522.XXX.XXXX.XXXX.XX<br>INSURANCE-VEHICLE          | .00          | 105,000.00   | .00             | 105,000.00          |
| 11.00000.12711.582.XXX.XXXX.XXXX.XX<br>TRAVEL - OUT OF COUNTY     | .00          | 7,000.00     | .00             | 7,000.00            |
| 11.00000.12711.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES           | .00          | 2,500.00     | .00             | 2,500.00            |
| 11.00000.12711.622.XXX.XXXX.XXXX.XX<br>ELECTRICITY                | .00          | 18,000.00    | .00             | 18,000.00           |
| 11.00000.12711.661.XXX.XXXX.XXXX.XX<br>FUEL-DIESEL                | .00          | 300.00       | .00             | 300.00              |
| 11.00000.12711.662.XXX.XXXX.XXXX.XX<br>FUEL-GASOLINE              | .00          | 200.00       | .00             | 200.00              |
| 11.00000.12711.741.XXX.XXXX.XXXX.XX<br>BUS REPLACEMENT            | .00          | 835,903.00   | .00             | 835,903.00          |
| 11.00000.12711.819.XXX.XXXX.XXXX.XX<br>OTHER FEES AND DUES        | .00          | 1,000.00     | .00             | 1,000.00            |
| 11.00000.12711.XXX.XXX.XXXX.XXXX.XX<br>TRANSP-VEHICLE OPERATION   | 4,692,304.79 | 1,766,534.00 | 87.00           | 6,458,839.00        |
| PROGRAM/FUNCTION 12731 TRANSP-SERVICE/MAINT                       |              |              |                 |                     |
| 11.00000.12731.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 298,805.85   | .00          | 7.00            | 298,806.00          |
| 11.00000.12731.123.XXX.XXXX.XXXX.XX<br>SVC OVERTIME               | .00          | 11,000.00    | .00             | 11,000.00           |
| 11.00000.12731.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 97,210.32    | .00          | .00             | 97,210.00           |
| 11.00000.12731.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 7,946.40     | .00          | .00             | 7,946.00            |
| 11.00000.12731.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHB             | 1,008.00     | .00          | .00             | 1,008.00            |
| 11.00000.12731.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 21,010.32    | .00          | .00             | 21,010.00           |
| 11.00000.12731.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 22,410.39    | .00          | .00             | 22,410.00           |
| 11.00000.12731.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00          | 51,648.00    | .00             | 51,648.00           |
| 11.00000.12731.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 2,258.92     | .00          | .00             | 2,259.00            |
| 11.00000.12731.331.XXX.XXXX.XXXX.XX<br>EMPLOYEE TRAINING SVC      | .00          | 15,000.00    | .00             | 15,000.00           |
| 11.00000.12731.341.XXX.XXXX.XXXX.XX<br>OTHER PROFESSIONAL SVC     | .00          | 75,000.00    | .00             | 75,000.00           |
| 11.00000.12731.431.XXX.XXXX.XXXX.XX<br>REPAIR/MAINT SVC-NON TECH  | .00          | 55,000.00    | .00             | 55,000.00           |
| 11.00000.12731.582.XXX.XXXX.XXXX.XX<br>TRAVEL - OUT OF COUNTY     | .00          | 6,000.00     | .00             | 6,000.00            |
| 11.00000.12731.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES           | .00          | 70,000.00    | .00             | 70,000.00           |
| 11.00000.12731.613.XXX.XXXX.XXXX.XX<br>MAINTENANCE SUPPLIES       | .00          | 15,000.00    | .00             | 15,000.00           |
| 11.00000.12731.661.XXX.XXXX.XXXX.XX<br>FUEL-DIESEL                | .00          | 725,000.00   | .00             | 725,000.00          |
| 11.00000.12731.665.XXX.XXXX.XXXX.XX<br>OILS/LUBRICANTS            | .00          | 15,000.00    | .00             | 15,000.00           |
| 11.00000.12731.666.XXX.XXXX.XXXX.XX<br>TIRES/TUBES                | .00          | 95,000.00    | .00             | 95,000.00           |
| 11.00000.12731.667.XXX.XXXX.XXXX.XX<br>PARTS                      | .00          | 625,000.00   | .00             | 625,000.00          |
| 11.00000.12731.XXX.XXX.XXXX.XXXX.XX<br>TRANSP-SERVICE/MAINT       | 450,650.20   | 1,758,648.00 | 7.00            | 2,209,297.00        |
| PROGRAM/FUNCTION 21210 MULTIPLE CATEGORICAL                       |              |              |                 |                     |
| 11.00000.21210.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 5,988,640.60 | .00          | 103.00          | 5,988,641.00        |
| 11.00000.21210.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 1,433,001.10 | .00          | 44.00           | 1,433,001.00        |
| 11.00000.21210.123.XXX.XXXX.XXXX.XX<br>SVC OVERTIME               | .00          | 215,000.00   | .00             | 215,000.00          |
| 11.00000.21210.131.XXX.XXXX.XXXX.XX<br>PROF SUB REGULAR           | .00          | 34,507.00    | .00             | 34,507.00           |

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|------------------------------------------------------------------|--------------|--------------|-----------------|---------------------|
| 11.00000.21210.141.XXX.XXXX.XXXX.XX<br>SVC SUB REGULAR           | .00          | 192,644.00   | .00             | 192,644.00          |
| 11.00000.21210.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | 1,270,479.36 | .00          | .00             | 1,270,479.00        |
| 11.00000.21210.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | 126,573.60   | .00          | .00             | 126,574.00          |
| 11.00000.21210.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT           | 15,120.00    | .00          | .00             | 15,120.00           |
| 11.00000.21210.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | 541,643.55   | .00          | .00             | 541,644.00          |
| 11.00000.21210.232.XXX.XXXX.XXXX.XX<br>RETIRE DEF CONTRIBUTION   | 14,985.72    | .00          | .00             | 14,986.00           |
| 11.00000.21210.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | 540,121.07   | .00          | .00             | 540,121.00          |
| 11.00000.21210.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY        | .00          | 1,077,236.00 | .00             | 1,077,236.00        |
| 11.00000.21210.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | 56,105.96    | .00          | .00             | 56,106.00           |
| 11.00000.21210.321.XXX.XXXX.XXXX.XX<br>PROF EDUCATOR SVCS        | .00          | 189,000.00   | .00             | 189,000.00          |
| 11.00000.21210.351.XXX.XXXX.XXXX.XX<br>DP/CODING SERVICES        | .00          | 15,000.00    | .00             | 15,000.00           |
| 11.00000.21210.581.XXX.XXXX.XXXX.XX<br>TRAVEL-IN COUNTY          | .00          | 66,000.00    | .00             | 66,000.00           |
| 11.00000.21210.582.XXX.XXXX.XXXX.XX<br>TRAVEL - OUT OF COUNTY    | .00          | 1,000.00     | .00             | 1,000.00            |
| 11.00000.21210.591.XXX.XXXX.XXXX.XX<br>PUR SVC-LEA IN STATE      | .00          | 72,000.00    | .00             | 72,000.00           |
| 11.00000.21210.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES          | .00          | 2,000.00     | .00             | 2,000.00            |
| 11.00000.21210.XXX.XXX.XXXX.XXXX.XX<br>MULTIPLE CATEGORICAL      | 9,986,670.96 | 1,864,387.00 | 147.00          | 11,851,059.00       |
| PROGRAM/FUNCTION 21221 HEARING IMPAIRMENT                        |              |              |                 |                     |
| 11.00000.21221.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR       | 62,228.00    | .00          | 1.00            | 62,228.00           |
| 11.00000.21221.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | 8,915.76     | .00          | .00             | 8,916.00            |
| 11.00000.21221.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | 1,231.20     | .00          | .00             | 1,231.00            |
| 11.00000.21221.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT           | 144.00       | .00          | .00             | 144.00              |
| 11.00000.21221.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | 4,558.56     | .00          | .00             | 4,559.00            |
| 11.00000.21221.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | 4,667.09     | .00          | .00             | 4,667.00            |
| 11.00000.21221.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY        | .00          | 7,378.00     | .00             | 7,378.00            |
| 11.00000.21221.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | 470.43       | .00          | .00             | 470.00              |
| 11.00000.21221.XXX.XXX.XXXX.XXXX.XX<br>HEARING IMPAIRMENT        | 82,215.04    | 7,378.00     | 1.00            | 89,593.00           |
| PROGRAM/FUNCTION 21223 VISUAL IMPAIRMENT                         |              |              |                 |                     |
| 11.00000.21223.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR       | 66,346.00    | .00          | 1.00            | 66,346.00           |
| 11.00000.21223.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | 8,915.76     | .00          | .00             | 8,916.00            |
| 11.00000.21223.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | 559.20       | .00          | .00             | 559.00              |
| 11.00000.21223.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT           | 144.00       | .00          | .00             | 144.00              |
| 11.00000.21223.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | 4,917.31     | .00          | .00             | 4,917.00            |
| 11.00000.21223.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | 4,975.94     | .00          | .00             | 4,976.00            |
| 11.00000.21223.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY        | .00          | 7,378.00     | .00             | 7,378.00            |
| 11.00000.21223.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | 501.56       | .00          | .00             | 502.00              |

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|-------------------------------------------------------------------|------------|------------|--------------|------------------|
| 11.00000.21223.XXX.XXX.XXXX.XXXX.XX<br>VISUAL IMPAIRMENT          | 86,359.77  | 7,378.00   | 1.00         | 93,738.00        |
| PROGRAM/FUNCTION 22150 SPEECH PATH & AUDIO-GEN                    |            |            |              |                  |
| 11.00000.22150.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 418,388.00 | .00        | 6.00         | 418,388.00       |
| 11.00000.22150.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 53,686.80  | .00        | .00          | 53,687.00        |
| 11.00000.22150.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 6,156.00   | .00        | .00          | 6,156.00         |
| 11.00000.22150.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 576.00     | .00        | .00          | 576.00           |
| 11.00000.22150.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 30,246.26  | .00        | .00          | 30,246.00        |
| 11.00000.22150.232.XXX.XXXX.XXXX.XX<br>RETIRE DEF CONTRIBUTION    | 5,858.83   | .00        | .00          | 5,859.00         |
| 11.00000.22150.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 25,520.20  | .00        | .00          | 25,520.00        |
| 11.00000.22150.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 44,270.00  | .00          | 44,270.00        |
| 11.00000.22150.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 3,162.94   | .00        | .00          | 3,163.00         |
| 11.00000.22150.321.XXX.XXXX.XXXX.XX<br>PROF EDUCATOR SVCS         | .00        | 375,425.00 | .00          | 375,425.00       |
| 11.00000.22150.XXX.XXX.XXXX.XXXX.XX<br>SPEECH PATH & AUDIO-GEN    | 543,595.03 | 419,695.00 | 6.00         | 963,290.00       |
| PROGRAM/FUNCTION 22160 OCCUPATIONAL THERAPY                       |            |            |              |                  |
| 11.00000.22160.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 79,346.00  | .00        | 1.00         | 79,346.00        |
| 11.00000.22160.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 19,247.76  | .00        | .00          | 19,248.00        |
| 11.00000.22160.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 1,231.20   | .00        | .00          | 1,231.00         |
| 11.00000.22160.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 144.00     | .00        | .00          | 144.00           |
| 11.00000.22160.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 5,482.31   | .00        | .00          | 5,482.00         |
| 11.00000.22160.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 5,950.94   | .00        | .00          | 5,951.00         |
| 11.00000.22160.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 7,378.00   | .00          | 7,378.00         |
| 11.00000.22160.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 599.85     | .00        | .00          | 600.00           |
| 11.00000.22160.XXX.XXX.XXXX.XXXX.XX<br>OCCUPATIONAL THERAPY       | 112,002.06 | 7,378.00   | 1.00         | 119,380.00       |
| PROGRAM/FUNCTION 22211 SUPV-IMPROV-INSTR SVCS                     |            |            |              |                  |
| 11.00000.22211.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 179,715.48 | .00        | 2.00         | 179,715.00       |
| 11.00000.22211.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 16,499.52  | .00        | .00          | 16,500.00        |
| 11.00000.22211.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 1,790.40   | .00        | .00          | 1,790.00         |
| 11.00000.22211.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 288.00     | .00        | .00          | 288.00           |
| 11.00000.22211.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 13,112.14  | .00        | .00          | 13,112.00        |
| 11.00000.22211.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 13,478.66  | .00        | .00          | 13,479.00        |
| 11.00000.22211.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 11,067.00  | .00          | 11,067.00        |
| 11.00000.22211.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 1,358.64   | .00        | .00          | 1,359.00         |
| 11.00000.22211.581.XXX.XXXX.XXXX.XX<br>TRAVEL-IN COUNTY           | .00        | 3,100.00   | .00          | 3,100.00         |
| 11.00000.22211.XXX.XXX.XXXX.XXXX.XX<br>SUPV-IMPROV-INSTR SVCS     | 226,242.84 | 14,167.00  | 2.00         | 240,410.00       |

PROGRAM/FUNCTION 22721 TRANSPORTATION-MONITORING

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|-------------------------------------------------------------------|------------|-----------|--------------|------------------|
| 11.00000.22721.514.XXX.XXXX.XXXX.XX<br>PMT IN LIEU OF TRANS       | .00        | 10,000.00 | .00          | 10,000.00        |
| 11.00000.22721.XXX.XXX.XXXX.XXXX.XX<br>TRANSPORTATION-MONITORING  | .00        | 10,000.00 | .00          | 10,000.00        |
| PROGRAM/FUNCTION 31311 AGRICULTURE                                |            |           |              |                  |
| 11.00000.31311.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 270,048.80 | .00       | 4.00         | 270,049.00       |
| 11.00000.31311.112.XXX.XXXX.XXXX.XX<br>PROF SALARY SUPPLEMENTAL   | 33,852.72  | .00       | .00          | 33,853.00        |
| 11.00000.31311.131.XXX.XXXX.XXXX.XX<br>PROF SUB REGULAR           | .00        | 9,377.00  | .00          | 9,377.00         |
| 11.00000.31311.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 54,563.04  | .00       | .00          | 54,563.00        |
| 11.00000.31311.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 4,252.80   | .00       | .00          | 4,253.00         |
| 11.00000.31311.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 576.00     | .00       | .00          | 576.00           |
| 11.00000.31311.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 21,591.11  | .00       | .00          | 21,591.00        |
| 11.00000.31311.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 22,792.58  | .00       | .00          | 22,793.00        |
| 11.00000.31311.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 29,513.00 | .00          | 29,513.00        |
| 11.00000.31311.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 2,297.45   | .00       | .00          | 2,297.00         |
| 11.00000.31311.XXX.XXX.XXXX.XXXX.XX<br>AGRICULTURE                | 409,974.50 | 38,890.00 | 4.00         | 448,865.00       |
| PROGRAM/FUNCTION 31331 HEALTH SCIENCE                             |            |           |              |                  |
| 11.00000.31331.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 99,810.00  | .00       | 2.00         | 99,810.00        |
| 11.00000.31331.131.XXX.XXXX.XXXX.XX<br>PROF SUB REGULAR           | .00        | 3,459.00  | .00          | 3,459.00         |
| 11.00000.31331.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 8,939.52   | .00       | .00          | 8,940.00         |
| 11.00000.31331.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 1,231.20   | .00       | .00          | 1,231.00         |
| 11.00000.31331.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 144.00     | .00       | .00          | 144.00           |
| 11.00000.31331.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 7,536.31   | .00       | .00          | 7,536.00         |
| 11.00000.31331.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 7,485.74   | .00       | .00          | 7,486.00         |
| 11.00000.31331.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 14,757.00 | .00          | 14,757.00        |
| 11.00000.31331.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 754.56     | .00       | .00          | 755.00           |
| 11.00000.31331.XXX.XXX.XXXX.XXXX.XX<br>HEALTH SCIENCE             | 125,901.33 | 18,216.00 | 2.00         | 144,118.00       |
| PROGRAM/FUNCTION 31344 MANUFACTURING                              |            |           |              |                  |
| 11.00000.31344.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 121,816.00 | .00       | 2.00         | 121,816.00       |
| 11.00000.31344.131.XXX.XXXX.XXXX.XX<br>PROF SUB REGULAR           | .00        | 2,160.00  | .00          | 2,160.00         |
| 11.00000.31344.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 38,495.52  | .00       | .00          | 38,496.00        |
| 11.00000.31344.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 2,462.40   | .00       | .00          | 2,462.00         |
| 11.00000.31344.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 288.00     | .00       | .00          | 288.00           |
| 11.00000.31344.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 8,311.32   | .00       | .00          | 8,311.00         |
| 11.00000.31344.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 9,136.20   | .00       | .00          | 9,136.00         |
| 11.00000.31344.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 14,757.00 | .00          | 14,757.00        |
| 11.00000.31344.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 920.92     | .00       | .00          | 921.00           |

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## WAYNE COUNTY SCHOOLS

FUND 11 COUNTY  
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| ACCOUNT NUMBER / TITLE                                            | LEVEL 1    | LEVEL 2    | PROPOSED<br>FTE | BEGINNING<br>BUDGET |
|-------------------------------------------------------------------|------------|------------|-----------------|---------------------|
| 11.00000.31344.XXX.XXX.XXXX.XXXX.XX<br>MANUFACTURING              | 181,430.36 | 16,917.00  | 2.00            | 198,347.00          |
| PROGRAM/FUNCTION 31351 INDUSTRIAL ARTS                            |            |            |                 |                     |
| 11.00000.31351.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 60,000.00  | .00        | 1.00            | 60,000.00           |
| 11.00000.31351.131.XXX.XXXX.XXXX.XX<br>PROF SUB REGULAR           | .00        | 12,884.00  | .00             | 12,884.00           |
| 11.00000.31351.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 4,590.00   | .00        | .00             | 4,590.00            |
| 11.00000.31351.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 4,500.00   | .00        | .00             | 4,500.00            |
| 11.00000.31351.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 7,378.00   | .00             | 7,378.00            |
| 11.00000.31351.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 453.60     | .00        | .00             | 454.00              |
| 11.00000.31351.XXX.XXX.XXXX.XXXX.XX<br>INDUSTRIAL ARTS            | 69,543.60  | 20,262.00  | 1.00            | 89,806.00           |
| PROGRAM/FUNCTION 31381 ARCHITECTURE/CONSTRUCTION                  |            |            |                 |                     |
| 11.00000.31381.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 50,908.00  | .00        | 1.00            | 50,908.00           |
| 11.00000.31381.131.XXX.XXXX.XXXX.XX<br>PROF SUB REGULAR           | .00        | 2,169.00   | .00             | 2,169.00            |
| 11.00000.31381.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 19,247.76  | .00        | .00             | 19,248.00           |
| 11.00000.31381.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 1,231.20   | .00        | .00             | 1,231.00            |
| 11.00000.31381.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 144.00     | .00        | .00             | 144.00              |
| 11.00000.31381.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 3,570.84   | .00        | .00             | 3,571.00            |
| 11.00000.31381.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 3,818.10   | .00        | .00             | 3,818.00            |
| 11.00000.31381.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 7,378.00   | .00             | 7,378.00            |
| 11.00000.31381.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 384.86     | .00        | .00             | 385.00              |
| 11.00000.31381.XXX.XXX.XXXX.XXXX.XX<br>ARCHITECTURE/CONSTRUCTION  | 79,304.76  | 9,547.00   | 1.00            | 88,852.00           |
| PROGRAM/FUNCTION 31391 OTHER                                      |            |            |                 |                     |
| 11.00000.31391.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 664,202.60 | .00        | 11.50           | 664,203.00          |
| 11.00000.31391.131.XXX.XXXX.XXXX.XX<br>PROF SUB REGULAR           | .00        | 39,023.00  | .00             | 39,023.00           |
| 11.00000.31391.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 84,225.36  | .00        | .00             | 84,225.00           |
| 11.00000.31391.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 9,064.80   | .00        | .00             | 9,065.00            |
| 11.00000.31391.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 1,296.00   | .00        | .00             | 1,296.00            |
| 11.00000.31391.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 49,090.27  | .00        | .00             | 49,090.00           |
| 11.00000.31391.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 49,815.18  | .00        | .00             | 49,815.00           |
| 11.00000.31391.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY         | .00        | 84,851.00  | .00             | 84,851.00           |
| 11.00000.31391.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 5,021.33   | .00        | .00             | 5,021.00            |
| 11.00000.31391.XXX.XXX.XXXX.XXXX.XX<br>OTHER                      | 862,715.54 | 123,874.00 | 11.50           | 986,589.00          |
| PROGRAM/FUNCTION 76151 INTERFUND TO CAPITAL PROJ                  |            |            |                 |                     |
| 11.00000.76151.911.XXX.XXXX.XXXX.XX<br>FUND TRANSFERS OUT         | .00        | 684,854.00 | .00             | 684,854.00          |
| 11.00000.76151.XXX.XXX.XXXX.XXXX.XX<br>INTERFUND TO CAPITAL PROJ  | .00        | 684,854.00 | .00             | 684,854.00          |

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## WAYNE COUNTY SCHOOLS

FUND 11 COUNTY  
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| ACCOUNT NUMBER / TITLE                                           | LEVEL 1       | LEVEL 2        | PROPOSED<br>FTE | BEGINNING<br>BUDGET |
|------------------------------------------------------------------|---------------|----------------|-----------------|---------------------|
| PROGRAM/FUNCTION 76161 INTERFUND TO SPECIAL REV                  |               |                |                 |                     |
| 11.00000.76161.911.XXX.XXXX.XXXX.XX<br>FUND TRANSFERS OUT        | .00           | 1,139,837.00   | .00             | 1,139,837.00        |
| 11.00000.76161.XXX.XXX.XXXX.XXXX.XX<br>INTERFUND TO SPECIAL REV  | .00           | 1,139,837.00   | .00             | 1,139,837.00        |
| PROGRAM/FUNCTION 76271 INTRAFUND TRANSFERS OUT                   |               |                |                 |                     |
| 11.00000.76271.911.XXX.XXXX.XXXX.XX<br>FUND TRANSFERS OUT        | .00           | 1,703,024.00   | .00             | 1,703,024.00        |
| 11.00000.76271.XXX.XXX.XXXX.XXXX.XX<br>INTRAFUND TRANSFERS OUT   | .00           | 1,703,024.00   | .00             | 1,703,024.00        |
| PROGRAM/FUNCTION 76321 RESERVED/CONTINGENCIES                    |               |                |                 |                     |
| 11.00000.76321.842.XXX.XXXX.XXXX.XX<br>CONTINGENCIES             | .00           | 398,923.04     | .00             | 398,921.00          |
| 11.00000.76321.XXX.XXX.XXXX.XXXX.XX<br>RESERVED/CONTINGENCIES    | .00           | 398,923.04     | .00             | 398,921.00          |
| PROGRAM/FUNCTION 83332 SAFETY TOWN                               |               |                |                 |                     |
| 11.00000.83332.321.XXX.XXXX.XXXX.XX<br>PROF EDUCATOR SVCS        | .00           | 4,000.00       | .00             | 4,000.00            |
| 11.00000.83332.XXX.XXX.XXXX.XXXX.XX<br>SAFETY TOWN               | .00           | 4,000.00       | .00             | 4,000.00            |
| PROGRAM/FUNCTION 83341 PUBLIC LIBRARY                            |               |                |                 |                     |
| 11.00000.83341.595.XXX.XXXX.XXXX.XX<br>PMT TO PUBLIC LIBRARY     | .00           | 30,000.00      | .00             | 30,000.00           |
| 11.00000.83341.XXX.XXX.XXXX.XXXX.XX<br>PUBLIC LIBRARY            | .00           | 30,000.00      | .00             | 30,000.00           |
| PROGRAM/FUNCTION 83381 4-H EXTENSION AGENCY                      |               |                |                 |                     |
| 11.00000.83381.321.XXX.XXXX.XXXX.XX<br>PROF EDUCATOR SVCS        | .00           | 50,769.00      | .00             | 50,769.00           |
| 11.00000.83381.XXX.XXX.XXXX.XXXX.XX<br>4-H EXTENSION AGENCY      | .00           | 50,769.00      | .00             | 50,769.00           |
| PROGRAM/FUNCTION 91920 ATHLETICS PAID BY LEA                     |               |                |                 |                     |
| 11.00000.91920.112.XXX.XXXX.XXXX.XX<br>PROF SALARY SUPPLEMENTAL  | .00           | 482,209.00     | .00             | 482,209.00          |
| 11.00000.91920.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | .00           | 46,063.00      | .00             | 46,063.00           |
| 11.00000.91920.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | .00           | 20,492.00      | .00             | 20,492.00           |
| 11.00000.91920.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | .00           | 4,569.00       | .00             | 4,569.00            |
| 11.00000.91920.XXX.XXX.XXXX.XXXX.XX<br>ATHLETICS PAID BY LEA     | .00           | 553,333.00     | .00             | 553,333.00          |
| PROGRAM/FUNCTION 91990 OTHER CO-CURR/EXTRA-CURR                  |               |                |                 |                     |
| 11.00000.91990.112.XXX.XXXX.XXXX.XX<br>PROF SALARY SUPPLEMENTAL  | .00           | 14,800.00      | .00             | 14,800.00           |
| 11.00000.91990.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | .00           | 1,132.00       | .00             | 1,132.00            |
| 11.00000.91990.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | .00           | 1,184.00       | .00             | 1,184.00            |
| 11.00000.91990.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | .00           | 118.00         | .00             | 118.00              |
| 11.00000.91990.XXX.XXX.XXXX.XXXX.XX<br>OTHER CO-CURR/EXTRA-CURR  | .00           | 17,234.00      | .00             | 17,234.00           |
| 11.00000.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>UNRESTRICTED PROJECTS     | 53,403,577.59 | 53,403,577.96- | 760.00          | .00                 |

PROJECT 01701 STEP 7(A) PERSONNEL  
 PROGRAM/FUNCTION 05281 INTRAFUND TRANSFER IN

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FUND 11 COUNTY  
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| ACCOUNT NUMBER / TITLE                                           | LEVEL 1      | LEVEL 2       | PROPOSED<br>FTE | BEGINNING<br>BUDGET |
|------------------------------------------------------------------|--------------|---------------|-----------------|---------------------|
| 11.01701.05281.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00          | 1,599,550.00- | .00             | 1,599,550.00-       |
| 11.01701.05281.XXX.XXX.XXXX.XXXX.XX<br>INTRAFUND TRANSFER IN     | .00          | 1,599,550.00- | .00             | 1,599,550.00-       |
| PROGRAM/FUNCTION 11111 REGULAR INSTRUCTION K-12                  |              |               |                 |                     |
| 11.01701.11111.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES          | 150,000.00   | .00           | .00             | 150,000.00          |
| 11.01701.11111.641.XXX.XXXX.XXXX.XX<br>TEXTBOOKS AND REBINDING   | 358,039.00   | .00           | .00             | 358,039.00          |
| 11.01701.11111.XXX.XXX.XXXX.XXXX.XX<br>REGULAR INSTRUCTION K-12  | 508,039.00   | .00           | .00             | 508,039.00          |
| PROGRAM/FUNCTION 12411 PRINCIPAL'S OFFICE                        |              |               |                 |                     |
| 11.01701.12411.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR       | 529,841.08   | .00           | 6.00            | 529,841.00          |
| 11.01701.12411.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | 53,495.00    | .00           | .00             | 53,495.00           |
| 11.01701.12411.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | 5,371.20     | .00           | .00             | 5,371.00            |
| 11.01701.12411.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT           | 864.00       | .00           | .00             | 864.00              |
| 11.01701.12411.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | 38,926.00    | .00           | .00             | 38,926.00           |
| 11.01701.12411.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | 39,738.07    | .00           | .00             | 39,738.00           |
| 11.01701.12411.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY        | .00          | 44,270.00     | .00             | 44,270.00           |
| 11.01701.12411.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | 4,005.56     | .00           | .00             | 4,006.00            |
| 11.01701.12411.XXX.XXX.XXXX.XXXX.XX<br>PRINCIPAL'S OFFICE        | 672,240.91   | 44,270.00     | 6.00            | 716,511.00          |
| PROGRAM/FUNCTION 12611 OPERATION OF BUILDINGS                    |              |               |                 |                     |
| 11.01701.12611.421.XXX.XXXX.XXXX.XX<br>DISPOSAL SERVICE          | 125,000.00   | .00           | .00             | 125,000.00          |
| 11.01701.12611.621.XXX.XXXX.XXXX.XX<br>NATURAL GAS               | 250,000.00   | .00           | .00             | 250,000.00          |
| 11.01701.12611.XXX.XXX.XXXX.XXXX.XX<br>OPERATION OF BUILDINGS    | 375,000.00   | .00           | .00             | 375,000.00          |
| 11.01701.XXXX.XXX.XXX.XXXX.XXXX.XX<br>STEP 7(A) PERSONNEL        | 1,555,279.91 | 1,555,280.00- | 6.00            | .00                 |
| PROJECT 99080 STEP 7B                                            |              |               |                 |                     |
| PROGRAM/FUNCTION 05281 INTRAFUND TRANSFER IN                     |              |               |                 |                     |
| 11.99080.05281.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00          | 103,474.00-   | .00             | 103,474.00-         |
| 11.99080.05281.XXX.XXX.XXXX.XXXX.XX<br>INTRAFUND TRANSFER IN     | .00          | 103,474.00-   | .00             | 103,474.00-         |
| PROGRAM/FUNCTION 12236 DATA TRANS/BANDWIDTH                      |              |               |                 |                     |
| 11.99080.12236.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR       | 65,844.00    | .00           | 1.00            | 65,844.00           |
| 11.99080.12236.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | 19,247.76    | .00           | .00             | 19,248.00           |
| 11.99080.12236.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | 1,231.20     | .00           | .00             | 1,231.00            |
| 11.99080.12236.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT           | 144.00       | .00           | .00             | 144.00              |
| 11.99080.12236.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | 4,193.42     | .00           | .00             | 4,193.00            |
| 11.99080.12236.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | 4,938.30     | .00           | .00             | 4,938.00            |
| 11.99080.12236.235.XXX.XXXX.XXXX.XX<br>UNFUNDED LIABILITY        | .00          | 7,378.00      | .00             | 7,378.00            |
| 11.99080.12236.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | 497.78       | .00           | .00             | 498.00              |

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WAYNE COUNTY SCHOOLS

FUND 11 COUNTY  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                      | LEVEL 1       | LEVEL 2        | PROPOSED<br>FTE | BEGINNING<br>BUDGET |
|-------------------------------------------------------------|---------------|----------------|-----------------|---------------------|
| 11.99080.12236.XXX.XXX.XXXX.XXXX.XX<br>DATA TRANS/BANDWIDTH | 96,096.46     | 7,378.00       | 1.00            | 103,474.00          |
| 11.99080.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>STEP 7B              | 96,096.46     | 96,096.00-     | 1.00            | .00                 |
| 11.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>COUNTY               | 55,054,953.96 | 55,054,953.96- | 767.00          | .00                 |
| REPORT TOTAL                                                | 55,054,953.96 | 55,054,953.96- | 767.00          | .00                 |
| *****                                                       |               |                |                 |                     |

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WAYNE COUNTY SCHOOLS  
 FUND 61 SPECIAL REVENUE FUNDS  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                                                                                                    | LEVEL 1 | LEVEL 2     | PROPOSED FTE | BEGINNING BUDGET |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------|--------------|------------------|
| PROJECT 08710 STAFF DEVELOPMENT<br>PROGRAM/FUNCTION 05211 INTER TRANS-GEN CURR EXP<br>61.08710.05211.009.XXX.XXXX.XXXX.XX<br>REVENUE      | .00     | 23,358.00-  | .00          | 23,358.00-       |
| 61.08710.05211.XXX.XXX.XXXX.XXXX.XX<br>INTER TRANS-GEN CURR EXP                                                                           | .00     | 23,358.00-  | .00          | 23,358.00-       |
| PROGRAM/FUNCTION 11111 REGULAR INSTRUCTION K-12<br>61.08710.11111.844.XXX.XXXX.XXXX.XX                                                    | .00     | 23,358.00   | .00          | 23,358.00        |
| 61.08710.11111.XXX.XXX.XXXX.XXXX.XX<br>REGULAR INSTRUCTION K-12                                                                           | .00     | 23,358.00   | .00          | 23,358.00        |
| 61.08710.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>STAFF DEVELOPMENT                                                                                  | .00     | .00         | .00          | .00              |
| PROJECT 08720 STAFF DEVELOPMENT-PROF<br>PROGRAM/FUNCTION 05211 INTER TRANS-GEN CURR EXP<br>61.08720.05211.009.XXX.XXXX.XXXX.XX<br>REVENUE | .00     | 9,610.00-   | .00          | 9,610.00-        |
| 61.08720.05211.XXX.XXX.XXXX.XXXX.XX<br>INTER TRANS-GEN CURR EXP                                                                           | .00     | 9,610.00-   | .00          | 9,610.00-        |
| PROGRAM/FUNCTION 11111 REGULAR INSTRUCTION K-12<br>61.08720.11111.844.XXX.XXXX.XXXX.XX                                                    | .00     | 9,610.00    | .00          | 9,610.00         |
| 61.08720.11111.XXX.XXX.XXXX.XXXX.XX<br>REGULAR INSTRUCTION K-12                                                                           | .00     | 9,610.00    | .00          | 9,610.00         |
| 61.08720.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>STAFF DEVELOPMENT-PROF                                                                             | .00     | .00         | .00          | .00              |
| PROJECT 08740 FACULTY SENATE<br>PROGRAM/FUNCTION 03211 STATE-RESTRICTED<br>61.08740.03211.009.XXX.XXXX.XXXX.XX<br>REVENUE                 | .00     | 185,000.00- | .00          | 185,000.00-      |
| 61.08740.03211.XXX.XXX.XXXX.XXXX.XX<br>STATE-RESTRICTED                                                                                   | .00     | 185,000.00- | .00          | 185,000.00-      |
| PROGRAM/FUNCTION 11111 REGULAR INSTRUCTION K-12<br>61.08740.11111.611.XXX.XXXX.XXXX.XX<br>GENERAL SUPPLIES                                | .00     | 185,000.00  | .00          | 185,000.00       |
| 61.08740.11111.XXX.XXX.XXXX.XXXX.XX<br>REGULAR INSTRUCTION K-12                                                                           | .00     | 185,000.00  | .00          | 185,000.00       |
| 61.08740.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>FACULTY SENATE                                                                                     | .00     | .00         | .00          | .00              |
| PROJECT 08770 TEACHER LEADER INDUCTION<br>PROGRAM/FUNCTION 03211 STATE-RESTRICTED<br>61.08770.03211.009.XXX.XXXX.XXXX.XX<br>REVENUE       | .00     | 784,574.00- | .00          | 784,574.00-      |
| 61.08770.03211.XXX.XXX.XXXX.XXXX.XX<br>STATE-RESTRICTED                                                                                   | .00     | 784,574.00- | .00          | 784,574.00-      |
| PROGRAM/FUNCTION 11111 REGULAR INSTRUCTION K-12<br>61.08770.11111.112.XXX.XXXX.XXXX.XX<br>PROF SALARY SUPPLEMENTAL                        | .00     | 784,574.00  | .00          | 784,574.00       |
| 61.08770.11111.XXX.XXX.XXXX.XXXX.XX<br>REGULAR INSTRUCTION K-12                                                                           | .00     | 784,574.00  | .00          | 784,574.00       |
| 61.08770.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>TEACHER LEADER INDUCTION                                                                           | .00     | .00         | .00          | .00              |

PROJECT 40711 TITLE II

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WAYNE COUNTY SCHOOLS  
 FUND 61 SPECIAL REVENUE FUNDS  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                           | LEVEL 1 | LEVEL 2       | PROPOSED FTE | BEGINNING BUDGET |
|------------------------------------------------------------------|---------|---------------|--------------|------------------|
| PROGRAM/FUNCTION 04511 THRU STATE-RESTRICTED                     |         |               |              |                  |
| 61.40711.04511.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 257,510.00-   | .00          | 257,510.00-      |
| 61.40711.04511.XXX.XXX.XXXX.XXXX.XX<br>THRU STATE-RESTRICTED     | .00     | 257,510.00-   | .00          | 257,510.00-      |
| PROGRAM/FUNCTION 76371 RESERVED/SPECIAL PROJECTS                 |         |               |              |                  |
| 61.40711.76371.847.XXX.XXXX.XXXX.XX<br>RESERVE-SPECIAL PROJECT   | .00     | 257,510.00    | .00          | 257,510.00       |
| 61.40711.76371.XXX.XXX.XXXX.XXXX.XX<br>RESERVED/SPECIAL PROJECTS | .00     | 257,510.00    | .00          | 257,510.00       |
| 61.40711.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>TITLE II                  | .00     | .00           | .00          | .00              |
| PROJECT 41711 TITLE I                                            |         |               |              |                  |
| PROGRAM/FUNCTION 04511 THRU STATE-RESTRICTED                     |         |               |              |                  |
| 61.41711.04511.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 2,265,001.00- | .00          | 2,265,001.00-    |
| 61.41711.04511.XXX.XXX.XXXX.XXXX.XX<br>THRU STATE-RESTRICTED     | .00     | 2,265,001.00- | .00          | 2,265,001.00-    |
| PROGRAM/FUNCTION 11111 REGULAR INSTRUCTION K-12                  |         |               |              |                  |
| 61.41711.11111.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR       | .00     | 1,377,457.26  | .00          | 1,377,457.00     |
| 61.41711.11111.112.XXX.XXXX.XXXX.XX<br>PROF SALARY SUPPLEMENTAL  | .00     | 3,000.00      | .00          | 3,000.00         |
| 61.41711.11111.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | .00     | 212,083.94    | .00          | 212,084.00       |
| 61.41711.11111.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | .00     | 22,259.28     | .00          | 22,259.00        |
| 61.41711.11111.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT           | .00     | 2,577.60      | .00          | 2,578.00         |
| 61.41711.11111.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | .00     | 100,224.61    | .00          | 100,225.00       |
| 61.41711.11111.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | .00     | 103,534.26    | .00          | 103,534.00       |
| 61.41711.11111.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | .00     | 10,436.13     | .00          | 10,436.00        |
| 61.41711.11111.XXX.XXX.XXXX.XXXX.XX<br>REGULAR INSTRUCTION K-12  | .00     | 1,831,573.08  | .00          | 1,831,573.00     |
| PROGRAM/FUNCTION 76371 RESERVED/SPECIAL PROJECTS                 |         |               |              |                  |
| 61.41711.76371.847.XXX.XXXX.XXXX.XX<br>RESERVE-SPECIAL PROJECT   | .00     | 433,427.92    | .00          | 433,428.00       |
| 61.41711.76371.XXX.XXX.XXXX.XXXX.XX<br>RESERVED/SPECIAL PROJECTS | .00     | 433,427.92    | .00          | 433,428.00       |
| 61.41711.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>TITLE I                   | .00     | .00           | .00          | .00              |
| PROJECT 42715 TITLE IV                                           |         |               |              |                  |
| PROGRAM/FUNCTION 04511 THRU STATE-RESTRICTED                     |         |               |              |                  |
| 61.42715.04511.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00     | 168,644.00-   | .00          | 168,644.00-      |
| 61.42715.04511.XXX.XXX.XXXX.XXXX.XX<br>THRU STATE-RESTRICTED     | .00     | 168,644.00-   | .00          | 168,644.00-      |
| PROGRAM/FUNCTION 11111 REGULAR INSTRUCTION K-12                  |         |               |              |                  |
| 61.42715.11111.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR       | .00     | 93,265.68     | .00          | 93,266.00        |
| 61.42715.11111.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | .00     | 1,948.53      | .00          | 1,949.00         |
| 61.42715.11111.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | .00     | 1,354.32      | .00          | 1,354.00         |
| 61.42715.11111.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT           | .00     | 14.40         | .00          | 14.00            |

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WAYNE COUNTY SCHOOLS  
 FUND 61 SPECIAL REVENUE FUNDS  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                           | LEVEL 1       | LEVEL 2       | PROPOSED<br>FTE | BEGINNING<br>BUDGET |
|------------------------------------------------------------------|---------------|---------------|-----------------|---------------------|
| 61.42715.11111.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | .00           | 6,890.99      | .00             | 6,891.00            |
| 61.42715.11111.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | .00           | 6,994.92      | .00             | 6,995.00            |
| 61.42715.11111.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | .00           | 705.08        | .00             | 705.00              |
| 61.42715.11111.XXX.XXX.XXXX.XXXX.XX<br>REGULAR INSTRUCTION K-12  | .00           | 111,173.92    | .00             | 111,174.00          |
| PROGRAM/FUNCTION 76321 RESERVED/CONTINGENCIES                    |               |               |                 |                     |
| 61.42715.76321.847.XXX.XXXX.XXXX.XX<br>RESERVE-SPECIAL PROJECT   | .00           | 57,470.08     | .00             | 57,470.00           |
| 61.42715.76321.XXX.XXX.XXXX.XXXX.XX<br>RESERVED/CONTINGENCIES    | .00           | 57,470.08     | .00             | 57,470.00           |
| 61.42715.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>TITLE IV                  | .00           | .00           | .00             | .00                 |
| PROJECT 43710 IDEA, PART B                                       |               |               |                 |                     |
| PROGRAM/FUNCTION 04511 THRU STATE-RESTRICTED                     |               |               |                 |                     |
| 61.43710.04511.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | 1,935,004.00- | .00           | .00             | 1,935,004.00-       |
| 61.43710.04511.XXX.XXX.XXXX.XXXX.XX<br>THRU STATE-RESTRICTED     | 1,935,004.00- | .00           | .00             | 1,935,004.00-       |
| PROGRAM/FUNCTION 22212 INSTR & CURR DEVELOP SVCS                 |               |               |                 |                     |
| 61.43710.22212.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR       | .00           | 405,246.00    | .00             | 405,246.00          |
| 61.43710.22212.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG        | .00           | 588,603.00    | .00             | 588,603.00          |
| 61.43710.22212.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS  | .00           | 174,570.00    | .00             | 174,570.00          |
| 61.43710.22212.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE          | .00           | 19,248.00     | .00             | 19,248.00           |
| 61.43710.22212.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHB            | .00           | 2,304.00      | .00             | 2,304.00            |
| 61.43710.22212.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY           | .00           | 72,315.00     | .00             | 72,315.00           |
| 61.43710.22212.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT(B) | .00           | 74,539.00     | .00             | 74,539.00           |
| 61.43710.22212.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION      | .00           | 7,513.00      | .00             | 7,513.00            |
| 61.43710.22212.XXX.XXX.XXXX.XXXX.XX<br>INSTR & CURR DEVELOP SVCS | .00           | 1,344,338.00  | .00             | 1,344,338.00        |
| PROGRAM/FUNCTION 76321 RESERVED/CONTINGENCIES                    |               |               |                 |                     |
| 61.43710.76321.847.XXX.XXXX.XXXX.XX<br>RESERVE-SPECIAL PROJECT   | .00           | 590,666.00    | .00             | 590,666.00          |
| 61.43710.76321.XXX.XXX.XXXX.XXXX.XX<br>RESERVED/CONTINGENCIES    | .00           | 590,666.00    | .00             | 590,666.00          |
| 61.43710.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>IDEA, PART B              | 1,935,004.00- | 1,935,004.00  | .00             | .00                 |
| PROJECT 88710 FOOD SERVICE-CENTRALIZED                           |               |               |                 |                     |
| PROGRAM/FUNCTION 04651 LUNCH SECTION 4                           |               |               |                 |                     |
| 61.88710.04651.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00           | 349,759.00-   | .00             | 349,759.00-         |
| 61.88710.04651.XXX.XXX.XXXX.XXXX.XX<br>LUNCH SECTION 4           | .00           | 349,759.00-   | .00             | 349,759.00-         |
| PROGRAM/FUNCTION 04652 FREE/REDUCED LUNCH SEC 11                 |               |               |                 |                     |
| 61.88710.04652.009.XXX.XXXX.XXXX.XX<br>REVENUE                   | .00           | 2,607,855.00- | .00             | 2,607,855.00-       |
| 61.88710.04652.XXX.XXX.XXXX.XXXX.XX<br>FREE/REDUCED LUNCH SEC 11 | .00           | 2,607,855.00- | .00             | 2,607,855.00-       |

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## WAYNE COUNTY SCHOOLS

FUND 61 SPECIAL REVENUE FUNDS  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                            | LEVEL 1      | LEVEL 2       | PROPOSED FTE | BEGINNING BUDGET |
|-------------------------------------------------------------------|--------------|---------------|--------------|------------------|
| PROGRAM/FUNCTION 04653 BREAKFAST                                  |              |               |              |                  |
| 61.88710.04653.009.XXX.XXXX.XXXX.XX<br>REVENUE                    | .00          | 1,138,345.00- | .00          | 1,138,345.00-    |
| 61.88710.04653.XXX.XXX.XXXX.XXXX.XX<br>BREAKFAST                  | .00          | 1,138,345.00- | .00          | 1,138,345.00-    |
| PROGRAM/FUNCTION 05211 INTER TRANS-GEN CURR EXP                   |              |               |              |                  |
| 61.88710.05211.009.XXX.XXXX.XXXX.XX<br>REVENUE                    | .00          | 1,106,868.93- | .00          | 1,106,869.00-    |
| 61.88710.05211.XXX.XXX.XXXX.XXXX.XX<br>INTER TRANS-GEN CURR EXP   | .00          | 1,106,868.93- | .00          | 1,106,869.00-    |
| PROGRAM/FUNCTION 13111 FOOD SERVICE-SUPERVISION                   |              |               |              |                  |
| 61.88710.13111.111.XXX.XXXX.XXXX.XX<br>PROF SALARY REGULAR        | 99,934.29    | .00           | .00          | 99,934.00        |
| 61.88710.13111.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 51,260.40    | .00           | .00          | 51,260.00        |
| 61.88710.13111.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 30,647.52    | .00           | .00          | 30,648.00        |
| 61.88710.13111.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 2,462.40     | .00           | .00          | 2,462.00         |
| 61.88710.13111.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 288.00       | .00           | .00          | 288.00           |
| 61.88710.13111.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 10,599.33    | .00           | .00          | 10,599.00        |
| 61.88710.13111.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 11,339.60    | .00           | .00          | 11,340.00        |
| 61.88710.13111.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 1,143.02     | .00           | .00          | 1,143.00         |
| 61.88710.13111.XXX.XXX.XXXX.XXXX.XX<br>FOOD SERVICE-SUPERVISION   | 207,674.56   | .00           | .00          | 207,674.00       |
| PROGRAM/FUNCTION 13121 FOOD PREP/DISPENSING                       |              |               |              |                  |
| 61.88710.13121.121.XXX.XXXX.XXXX.XX<br>SERVICE SALARY-REG         | 1,419,420.00 | .00           | .00          | 1,419,420.00     |
| 61.88710.13121.141.XXX.XXXX.XXXX.XX<br>SVC SUB REGULAR            | 20,574.40    | .00           | .00          | 20,574.00        |
| 61.88710.13121.211.XXX.XXXX.XXXX.XX<br>HEALTH/ACCIDENT/LIFE INS   | 437,005.44   | .00           | .00          | 437,005.00       |
| 61.88710.13121.212.XXX.XXXX.XXXX.XX<br>DENTAL INSURANCE           | 39,952.80    | .00           | .00          | 39,953.00        |
| 61.88710.13121.218.XXX.XXXX.XXXX.XX<br>OPEB PAYGO RHBT            | 5,040.00     | .00           | .00          | 5,040.00         |
| 61.88710.13121.221.XXX.XXXX.XXXX.XX<br>SOCIAL SECURITY            | 103,750.75   | .00           | .00          | 103,751.00       |
| 61.88710.13121.233.XXX.XXXX.XXXX.XX<br>RETIRE DEFINED BENEFIT (B) | 105,405.97   | .00           | .00          | 105,406.00       |
| 61.88710.13121.261.XXX.XXXX.XXXX.XX<br>WORKERS COMPENSATION       | 141,352.14   | .00           | .00          | 141,352.00       |
| 61.88710.13121.632.XXX.XXXX.XXXX.XX<br>MILK                       | .00          | 180,682.81    | .00          | 180,683.00       |
| 61.88710.13121.634.XXX.XXXX.XXXX.XX<br>FOOD EXPENDITURES          | .00          | 2,322,158.02  | .00          | 2,322,158.00     |
| 61.88710.13121.636.XXX.XXXX.XXXX.XX<br>NON FOOD                   | .00          | 320,681.85    | .00          | 320,682.00       |
| 61.88710.13121.733.XXX.XXXX.XXXX.XX<br>FURNITURE AND FIXTURES     | .00          | 8,730.85      | .00          | 8,731.00         |
| 61.88710.13121.XXX.XXX.XXXX.XXXX.XX<br>FOOD PREP/DISPENSING       | 2,272,501.50 | 2,832,253.53  | .00          | 5,104,755.00     |
| 61.88710.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>FOOD SERVICE-CENTRALIZED   | 2,480,176.06 | 2,370,574.40- | .00          | 109,601.00       |
| PROJECT 88720 FOOD SERVICE-SUMMER PRG                             |              |               |              |                  |
| PROGRAM/FUNCTION 03211 STATE-RESTRICTED                           |              |               |              |                  |
| 61.88720.03211.009.XXX.XXXX.XXXX.XX<br>REVENUE                    | .00          | 109,601.00-   | .00          | 109,601.00-      |
| 61.88720.03211.XXX.XXX.XXXX.XXXX.XX<br>STATE-RESTRICTED           | .00          | 109,601.00-   | .00          | 109,601.00-      |

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WAYNE COUNTY SCHOOLS  
 FUND 61 SPECIAL REVENUE FUNDS  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                         | LEVEL 1    | LEVEL 2     | PROPOSED<br>FTE | BEGINNING<br>BUDGET |
|----------------------------------------------------------------|------------|-------------|-----------------|---------------------|
| 61.88720.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>FOOD SERVICE-SUMMER PRG | .00        | 109,601.00- | .00             | 109,601.00-         |
| 61.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>SPECIAL REVENUE FUNDS   | 545,172.06 | 545,171.40- | .00             | .00                 |
| REPORT TOTAL                                                   | 545,172.06 | 545,171.40- | .00             | .00                 |

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DATE - 5/12/26  
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 PROG - GNL. 570  
 REPT - PROPOSED BUD

WAYNE COUNTY SCHOOLS  
 FUND 21 DEBT SERVICE  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                                                                                                        | LEVEL 1 | LEVEL 2       | PROPOSED FTE | BEGINNING BUDGET |
|-----------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------|--------------|------------------|
| PROJECT 00000 UNRESTRICTED PROJECTS<br>PROGRAM FUNCTION 00752 FD BAL- RESTRICTED<br>21. 00000. 00752. 007. XXX. XXXX. XXXX. XX<br>FUND EQUITY | .00     | 1,680,467.00- | .00          | 1,680,467.00-    |
| 21. 00000. 00752. XXX. XXX. XXXX. XXXX. XX<br>FD BAL- RESTRICTED                                                                              | .00     | 1,680,467.00- | .00          | 1,680,467.00-    |
| PROGRAM FUNCTION 01111 TAXES- REGULAR LEVY<br>21. 00000. 01111. 009. XXX. XXXX. XXXX. XX<br>REVENUE                                           | .00     | 1,625,400.00- | .00          | 1,625,400.00-    |
| 21. 00000. 01111. XXX. XXX. XXXX. XXXX. XX<br>TAXES- REGULAR LEVY                                                                             | .00     | 1,625,400.00- | .00          | 1,625,400.00-    |
| PROGRAM FUNCTION 15111 BOND REDEMPTION<br>21. 00000. 15111. 831. XXX. XXXX. XXXX. XX<br>REDEMPTION OF PRINCIPAL                               | .00     | 1,485,000.00  | .00          | 1,485,000.00     |
| 21. 00000. 15111. XXX. XXX. XXXX. XXXX. XX<br>BOND REDEMPTION                                                                                 | .00     | 1,485,000.00  | .00          | 1,485,000.00     |
| PROGRAM FUNCTION 15121 INTEREST/ BANK FEE<br>21. 00000. 15121. 832. XXX. XXXX. XXXX. XX<br>INTEREST EXPENSE                                   | .00     | 140,400.00    | .00          | 140,400.00       |
| 21. 00000. 15121. XXX. XXX. XXXX. XXXX. XX<br>INTEREST/ BANK FEE                                                                              | .00     | 140,400.00    | .00          | 140,400.00       |
| PROGRAM FUNCTION 76321 RESERVED/ CONTINGENCIES<br>21. 00000. 76321. 842. XXX. XXXX. XXXX. XX<br>CONTINGENCIES                                 | .00     | 1,680,467.00  | .00          | 1,680,467.00     |
| 21. 00000. 76321. XXX. XXX. XXXX. XXXX. XX<br>RESERVED/ CONTINGENCIES                                                                         | .00     | 1,680,467.00  | .00          | 1,680,467.00     |
| 21. 00000. XXXXX. XXX. XXX. XXXX. XXXX. XX<br>UNRESTRICTED PROJECTS                                                                           | .00     | .00           | .00          | .00              |
| 21. XXXXX. XXXXX. XXX. XXX. XXXX. XXXX. XX<br>DEBT SERVICE                                                                                    | .00     | .00           | .00          | .00              |

DATE - 5/12/26  
 TIME - 13:45:23  
 PROG - GNL 570  
 REPT - PROPOSED BUD

## WAYNE COUNTY SCHOOLS

FUND 41 PERMANENT IMPROVEMENT  
 July 31, 2026

| ACCOUNT NUMBER / TITLE                                                                                                                                           | LEVEL 1 | LEVEL 2     | PROPOSED<br>FTE | BEGINNING<br>BUDGET |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------|-----------------|---------------------|
| PROJECT 00000 UNRESTRICTED PROJECTS<br>PROGRAM/ FUNCTION 01111 TAXES- REGULAR LEVY<br>41. 00000. 01111. 009. XXX. XXXX. XXXX. XX<br>REVENUE                      | .00     | 695,104.00- | .00             | 695,104.00-         |
| 41. 00000. 01111. XXX. XXX. XXXX. XXXX. XX<br>TAXES- REGULAR LEVY                                                                                                | .00     | 695,104.00- | .00             | 695,104.00-         |
| 41. 00000. XXXXX. XXX. XXX. XXXX. XXXX. XX<br>UNRESTRICTED PROJECTS                                                                                              | .00     | 695,104.00- | .00             | 695,104.00-         |
| PROJECT 25258 ADD/ REN BUFFALO PREK- 8<br>PROGRAM/ FUNCTION 14311 ARCHITECTURE/ ENGINEERING<br>41. 25258. 14311. 451. XXX. XXXX. XXXX. XX<br>PAID TO CONTRACTORS | .00     | 695,104.00  | .00             | 695,104.00          |
| 41. 25258. 14311. XXX. XXX. XXXX. XXXX. XX<br>ARCHITECTURE/ ENGINEERING                                                                                          | .00     | 695,104.00  | .00             | 695,104.00          |
| 41. 25258. XXXXX. XXX. XXX. XXXX. XXXX. XX<br>ADD/ REN BUFFALO PREK- 8                                                                                           | .00     | 695,104.00  | .00             | 695,104.00          |
| 41. XXXXX. XXXXX. XXX. XXX. XXXX. XXXX. XX<br>PERMANENT IMPROVEMENT                                                                                              | .00     | .00         | .00             | .00                 |

DATE - 5/14/26  
TIME - 10:23:58  
PROG - GNL.570  
REPT - PROPOSED BUD

WAYNE COUNTY SCHOOLS  
FUND 51 CAPITAL PROJECTS  
July 31, 2026

| ACCOUNT NUMBER / TITLE                                                                                                                      | LEVEL 1 | LEVEL 2     | PROPOSED<br>FTE | BEGINNING<br>BUDGET |
|---------------------------------------------------------------------------------------------------------------------------------------------|---------|-------------|-----------------|---------------------|
| PROJECT 25135 ENERGY SAVING CONTRACT<br>PROGRAM/FUNCTION 05211 INTER TRANS-GEN CURR EXP<br>51.25135.05211.009.XXX.XXXX.XXXX.XX<br>REVENUE   | .00     | 370,336.00- | .00             | 370,336.00-         |
| 51.25135.05211.XXX.XXX.XXXX.XXXX.XX<br>INTER TRANS-GEN CURR EXP                                                                             | .00     | 370,336.00- | .00             | 370,336.00-         |
| PROGRAM/FUNCTION 15111 BOND REDEMPTION<br>51.25135.15111.831.XXX.XXXX.XXXX.XX<br>REDEMPTION OF PRINCIPAL                                    | .00     | 295,000.00  | .00             | 295,000.00          |
| 51.25135.15111.XXX.XXX.XXXX.XXXX.XX<br>BOND REDEMPTION                                                                                      | .00     | 295,000.00  | .00             | 295,000.00          |
| PROGRAM/FUNCTION 15121 INTEREST/BANK FEE<br>51.25135.15121.832.XXX.XXXX.XXXX.XX<br>INTEREST EXPENSE                                         | .00     | 75,336.00   | .00             | 75,336.00           |
| 51.25135.15121.XXX.XXX.XXXX.XXXX.XX<br>INTEREST/BANK FEE                                                                                    | .00     | 75,336.00   | .00             | 75,336.00           |
| 51.25135.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>ENERGY SAVING CONTRACT                                                                               | .00     | .00         | .00             | .00                 |
| PROJECT 25136 BUS GARAGE PROJECT<br>PROGRAM/FUNCTION 05211 INTER TRANS-GEN CURR EXP<br>51.25136.05211.009.XXX.XXXX.XXXX.XX<br>REVENUE       | .00     | 181,185.00- | .00             | 181,185.00-         |
| 51.25136.05211.XXX.XXX.XXXX.XXXX.XX<br>INTER TRANS-GEN CURR EXP                                                                             | .00     | 181,185.00- | .00             | 181,185.00-         |
| PROGRAM/FUNCTION 15111 BOND REDEMPTION<br>51.25136.15111.831.XXX.XXXX.XXXX.XX<br>REDEMPTION OF PRINCIPAL                                    | .00     | 150,000.00  | .00             | 150,000.00          |
| 51.25136.15111.XXX.XXX.XXXX.XXXX.XX<br>BOND REDEMPTION                                                                                      | .00     | 150,000.00  | .00             | 150,000.00          |
| PROGRAM/FUNCTION 15121 INTEREST/BANK FEE<br>51.25136.15121.832.XXX.XXXX.XXXX.XX<br>INTEREST EXPENSE                                         | .00     | 31,185.00   | .00             | 31,185.00           |
| 51.25136.15121.XXX.XXX.XXXX.XXXX.XX<br>INTEREST/BANK FEE                                                                                    | .00     | 31,185.00   | .00             | 31,185.00           |
| 51.25136.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>BUS GARAGE PROJECT                                                                                   | .00     | .00         | .00             | .00                 |
| PROJECT 25182 FT GAY QZAB DEBT SERVICE<br>PROGRAM/FUNCTION 05211 INTER TRANS-GEN CURR EXP<br>51.25182.05211.009.XXX.XXXX.XXXX.XX<br>REVENUE | .00     | 133,333.00- | .00             | 133,333.00-         |
| 51.25182.05211.XXX.XXX.XXXX.XXXX.XX<br>INTER TRANS-GEN CURR EXP                                                                             | .00     | 133,333.00- | .00             | 133,333.00-         |
| PROGRAM/FUNCTION 15111 BOND REDEMPTION<br>51.25182.15111.831.XXX.XXXX.XXXX.XX<br>REDEMPTION OF PRINCIPAL                                    | .00     | 133,333.00  | .00             | 133,333.00          |
| 51.25182.15111.XXX.XXX.XXXX.XXXX.XX<br>BOND REDEMPTION                                                                                      | .00     | 133,333.00  | .00             | 133,333.00          |
| 51.25182.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>FT GAY QZAB DEBT SERVICE                                                                             | .00     | .00         | .00             | .00                 |
| 51.XXXXX.XXXXX.XXX.XXX.XXXX.XXXX.XX<br>CAPITAL PROJECTS                                                                                     | .00     | .00         | .00             | .00                 |
| REPORT TOTAL                                                                                                                                | .00     | .00         | .00             | .00                 |

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WAYNE COUNTY SCHOOLS  
TEACHERS SALARY SCHEDULE  
2026-2027

| YEARS<br>EXP. | 4TH<br>CLASS | 3RD<br>CLASS | 2ND<br>CLASS | A.B.   | A.B+<br>15 | M.A.   | M.A.+<br>15 | M.A.+<br>30 | M.A.+<br>45 | DOC-<br>TORATE |
|---------------|--------------|--------------|--------------|--------|------------|--------|-------------|-------------|-------------|----------------|
| 0             | 42,398       | 43,102       | 43,449       | 45,375 | 46,228     | 48,187 | 49,044      | 49,901      | 50,662      | 51,788         |
| 1             | 42,764       | 43,497       | 43,846       | 45,962 | 46,815     | 48,775 | 49,632      | 50,488      | 51,249      | 52,375         |
| 2             | 43,131       | 43,892       | 44,243       | 46,550 | 47,403     | 49,362 | 50,219      | 51,076      | 51,837      | 52,963         |
| 3             | 43,497       | 44,287       | 44,640       | 47,138 | 47,990     | 49,950 | 50,807      | 51,663      | 52,424      | 53,550         |
| 4             | 44,107       | 44,926       | 45,281       | 47,969 | 48,822     | 50,782 | 51,639      | 52,495      | 53,256      | 54,382         |
| 5             | 44,473       | 45,321       | 45,678       | 48,557 | 49,410     | 51,369 | 52,226      | 53,083      | 53,844      | 54,970         |
| 6             | 44,839       | 45,716       | 46,075       | 49,144 | 49,997     | 51,957 | 52,814      | 53,670      | 54,431      | 55,557         |
| 7             | 45,205       | 46,112       | 46,472       | 49,732 | 50,585     | 52,544 | 53,401      | 54,258      | 55,019      | 56,145         |
| 8             | 45,571       | 46,507       | 46,870       | 50,319 | 51,172     | 53,132 | 53,989      | 54,845      | 55,606      | 56,732         |
| 9             | 45,937       | 46,902       | 47,267       | 50,907 | 51,760     | 53,719 | 54,576      | 55,433      | 56,194      | 57,320         |
| 10            | 46,304       | 47,297       | 47,664       | 51,496 | 52,348     | 54,308 | 55,165      | 56,022      | 56,782      | 57,908         |
| 11            | 46,670       | 47,692       | 48,061       | 52,083 | 52,936     | 54,896 | 55,752      | 56,609      | 57,370      | 58,496         |
| 12            | 47,036       | 48,087       | 48,458       | 52,671 | 53,523     | 55,483 | 56,340      | 57,197      | 57,957      | 59,083         |
| 13            | 47,402       | 48,482       | 48,855       | 53,258 | 54,111     | 56,071 | 56,927      | 57,784      | 58,545      | 59,671         |
| 14            | 47,768       | 48,877       | 49,252       | 53,846 | 54,698     | 56,658 | 57,515      | 58,372      | 59,132      | 60,258         |
| 15            | 48,134       | 49,272       | 49,649       | 54,433 | 55,286     | 57,246 | 58,102      | 58,959      | 59,720      | 60,846         |
| 16            | 48,500       | 49,667       | 50,046       | 55,021 | 55,873     | 57,833 | 58,690      | 59,547      | 60,307      | 61,433         |
| 17            | 48,866       | 50,063       | 50,443       | 55,608 | 56,461     | 58,421 | 59,278      | 60,134      | 60,895      | 62,021         |
| 18            | 49,232       | 50,458       | 50,841       | 56,196 | 57,049     | 59,008 | 59,865      | 60,722      | 61,483      | 62,609         |
| 19            | 49,598       | 50,853       | 51,238       | 56,783 | 57,636     | 59,596 | 60,453      | 61,309      | 62,070      | 63,196         |
| 20            | 50,564       | 51,848       | 52,235       | 57,971 | 58,824     | 60,783 | 61,640      | 62,497      | 63,258      | 64,384         |
| 21            | 50,931       | 52,243       | 52,632       | 58,558 | 59,411     | 61,371 | 62,228      | 63,084      | 63,845      | 64,971         |
| 22            | 51,297       | 52,638       | 53,029       | 59,146 | 59,999     | 61,958 | 62,815      | 63,672      | 64,433      | 65,559         |
| 23            | 51,663       | 53,033       | 53,426       | 59,734 | 60,586     | 62,546 | 63,403      | 64,259      | 65,020      | 66,146         |
| 24            | 52,029       | 53,428       | 53,823       | 60,321 | 61,174     | 63,134 | 63,990      | 64,847      | 65,608      | 66,734         |
| 25            | 52,395       | 53,823       | 54,220       | 60,909 | 61,761     | 63,721 | 64,578      | 65,435      | 66,195      | 67,321         |
| 26            | 52,761       | 54,218       | 54,617       | 61,496 | 62,349     | 64,309 | 65,165      | 66,022      | 66,783      | 67,909         |
| 27            | 53,127       | 54,613       | 55,014       | 62,084 | 62,936     | 64,896 | 65,753      | 66,610      | 67,370      | 68,496         |
| 28            | 53,493       | 55,009       | 55,411       | 62,671 | 63,524     | 65,484 | 66,340      | 67,197      | 67,958      | 69,084         |
| 29            | 53,859       | 55,404       | 55,809       | 63,259 | 64,111     | 66,071 | 66,928      | 67,785      | 68,545      | 69,671         |
| 30            | 54,225       | 55,799       | 56,206       | 63,846 | 64,699     | 66,659 | 67,515      | 68,372      | 69,133      | 70,259         |
| 31            | 54,592       | 56,194       | 56,603       | 64,434 | 65,287     | 67,246 | 68,103      | 68,960      | 69,720      | 70,846         |
| 32            | 54,958       | 56,589       | 57,000       | 65,021 | 65,874     | 67,834 | 68,691      | 69,547      | 70,308      | 71,434         |
| 33            | 55,324       | 56,984       | 57,397       | 65,609 | 66,462     | 68,421 | 69,278      | 70,135      | 70,896      | 72,022         |
| 34            | 55,690       | 57,379       | 57,794       | 66,196 | 67,049     | 69,009 | 69,866      | 70,722      | 71,483      | 72,609         |
| 35            | 56,056       | 57,774       | 58,191       | 66,784 | 67,637     | 69,596 | 70,453      | 71,310      | 72,071      | 73,197         |

WAYNE COUNTY SCHOOLS  
 SUBSTITUTE TEACHERS  
 2026-2027  
 LESS THAN 10 DAYS  
 DAILY RATE OF PAY

| YEARS<br>EXP. | A.B.   | A.B+<br>15 | M.A.<br>15 | M.A.+<br>15 | M.A.+<br>30 | M.A.+<br>45 | DOC-<br>TORATE |
|---------------|--------|------------|------------|-------------|-------------|-------------|----------------|
| 0             | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 1             | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 2             | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 3             | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 4             | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 5             | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 6             | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 7             | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 8             | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 9             | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 10            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 11            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 12            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 13            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 14            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 15            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 16            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 17            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 18            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 19            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 20            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 21            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 22            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 23            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 24            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 25            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 26            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 27            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 28            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 29            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 30            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 31            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 32            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 33            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 34            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |
| 35            | 172.06 | 175.10     | 182.17     | 185.22      | 188.26      | 191.30      | 195.44         |

WAYNE COUNTY SCHOOLS  
SUBSTITUTE TEACHERS  
2026-2027  
11-30 DAYS  
DAILY RATE OF PAY

| YEARS<br>EXP. | A.B.   | A.B+<br>15 | M.A.   | M.A.+<br>15 | M.A.+<br>30 | M.A.+<br>45 | DOC-<br>TORATE |
|---------------|--------|------------|--------|-------------|-------------|-------------|----------------|
| 0             | 181.50 | 184.91     | 192.75 | 196.18      | 199.60      | 202.65      | 207.15         |
| 1             | 183.85 | 187.26     | 195.10 | 198.53      | 201.95      | 205.00      | 209.50         |
| 2             | 186.20 | 189.61     | 197.45 | 200.88      | 204.30      | 207.35      | 211.85         |
| 3             | 188.55 | 191.96     | 199.80 | 203.23      | 206.65      | 209.70      | 214.20         |
| 4             | 191.88 | 195.29     | 203.13 | 206.56      | 209.98      | 213.02      | 217.53         |
| 5             | 194.23 | 197.64     | 205.48 | 208.90      | 212.33      | 215.38      | 219.88         |
| 6             | 196.58 | 199.99     | 207.83 | 211.26      | 214.68      | 217.72      | 222.23         |
| 7             | 198.93 | 202.34     | 210.18 | 213.60      | 217.03      | 220.08      | 224.58         |
| 8             | 201.28 | 204.69     | 212.53 | 215.96      | 219.38      | 222.42      | 226.93         |
| 9             | 203.63 | 207.04     | 214.88 | 218.30      | 221.73      | 224.78      | 229.28         |
| 10            | 205.98 | 209.39     | 217.23 | 220.66      | 224.09      | 227.13      | 231.63         |
| 11            | 208.33 | 211.74     | 219.58 | 223.01      | 226.44      | 229.48      | 233.98         |
| 12            | 210.68 | 214.09     | 221.93 | 225.36      | 228.79      | 231.83      | 236.33         |
| 13            | 213.03 | 216.44     | 224.28 | 227.71      | 231.14      | 234.18      | 238.68         |
| 14            | 215.38 | 218.79     | 226.63 | 230.06      | 233.49      | 236.53      | 241.03         |
| 15            | 217.73 | 221.14     | 228.98 | 232.41      | 235.84      | 238.88      | 243.38         |
| 16            | 220.08 | 223.49     | 231.33 | 234.76      | 238.19      | 241.23      | 245.73         |
| 17            | 222.43 | 225.84     | 233.68 | 237.11      | 240.54      | 243.58      | 248.08         |
| 18            | 224.78 | 228.20     | 236.03 | 239.46      | 242.89      | 245.93      | 250.44         |
| 19            | 227.13 | 230.54     | 238.38 | 241.81      | 245.24      | 248.28      | 252.78         |
| 20            | 231.88 | 235.30     | 243.13 | 246.56      | 249.99      | 253.03      | 257.54         |
| 21            | 234.23 | 237.64     | 245.48 | 248.91      | 252.34      | 255.38      | 259.88         |
| 22            | 236.58 | 240.00     | 247.83 | 251.26      | 254.69      | 257.73      | 262.24         |
| 23            | 238.94 | 242.34     | 250.18 | 253.61      | 257.04      | 260.08      | 264.58         |
| 24            | 241.28 | 244.70     | 252.54 | 255.96      | 259.39      | 262.43      | 266.94         |
| 25            | 243.64 | 247.04     | 254.88 | 258.31      | 261.74      | 264.78      | 269.28         |
| 26            | 245.98 | 249.40     | 257.24 | 260.66      | 264.09      | 267.13      | 271.64         |
| 27            | 248.34 | 251.74     | 259.58 | 263.01      | 266.44      | 269.48      | 273.98         |
| 28            | 250.68 | 254.10     | 261.94 | 265.36      | 268.79      | 271.83      | 276.34         |
| 29            | 253.04 | 256.44     | 264.28 | 267.71      | 271.14      | 274.18      | 278.68         |
| 30            | 255.38 | 258.80     | 266.64 | 270.06      | 273.49      | 276.53      | 281.04         |
| 31            | 257.74 | 261.15     | 268.98 | 272.41      | 275.84      | 278.88      | 283.38         |
| 32            | 260.08 | 263.50     | 271.34 | 274.76      | 278.19      | 281.23      | 285.74         |
| 33            | 262.44 | 265.85     | 273.68 | 277.11      | 280.54      | 283.58      | 288.09         |
| 34            | 264.78 | 268.20     | 276.04 | 279.46      | 282.89      | 285.93      | 290.44         |
| 35            | 267.14 | 270.55     | 278.38 | 281.81      | 285.24      | 288.28      | 292.79         |

## SUBSTITUTE TEACHERS

30+ DAYS

2026-2027

| YEARS<br>EXP. | 4TH<br>CLASS | 3RD<br>CLASS | 2ND<br>CLASS | A.B.<br>A.B. | A.B+<br>15 | M.A.<br>M.A. | M.A.+<br>15 | M.A.+<br>30 | M.A.+<br>45 | DOC-<br>TORATE |
|---------------|--------------|--------------|--------------|--------------|------------|--------------|-------------|-------------|-------------|----------------|
| 0             | 211.99       | 215.51       | 217.25       | 226.88       | 231.14     | 240.94       | 245.22      | 249.51      | 253.31      | 258.94         |
| 1             | 213.82       | 217.49       | 219.23       | 229.81       | 234.08     | 243.88       | 248.16      | 252.44      | 256.25      | 261.88         |
| 2             | 215.66       | 219.46       | 221.22       | 232.75       | 237.02     | 246.81       | 251.10      | 255.38      | 259.19      | 264.82         |
| 3             | 217.49       | 221.44       | 223.20       | 235.69       | 239.95     | 249.75       | 254.04      | 258.32      | 262.12      | 267.75         |
| 4             | 220.54       | 224.63       | 226.41       | 239.85       | 244.11     | 253.91       | 258.20      | 262.48      | 266.28      | 271.91         |
| 5             | 222.37       | 226.61       | 228.39       | 242.79       | 247.05     | 256.85       | 261.13      | 265.42      | 269.22      | 274.85         |
| 6             | 224.20       | 228.58       | 230.38       | 245.72       | 249.99     | 259.79       | 264.07      | 268.35      | 272.16      | 277.79         |
| 7             | 226.03       | 230.56       | 232.36       | 248.66       | 252.93     | 262.72       | 267.01      | 271.29      | 275.10      | 280.73         |
| 8             | 227.86       | 232.54       | 234.35       | 251.60       | 255.86     | 265.66       | 269.95      | 274.23      | 278.03      | 283.66         |
| 9             | 229.69       | 234.51       | 236.34       | 254.54       | 258.80     | 268.60       | 272.88      | 277.17      | 280.97      | 286.60         |
| 10            | 231.52       | 236.49       | 238.32       | 257.48       | 261.74     | 271.54       | 275.83      | 280.11      | 283.91      | 289.54         |
| 11            | 233.35       | 238.46       | 240.31       | 260.42       | 264.68     | 274.48       | 278.76      | 283.05      | 286.85      | 292.48         |
| 12            | 235.18       | 240.44       | 242.29       | 263.36       | 267.62     | 277.42       | 281.70      | 285.99      | 289.79      | 295.42         |
| 13            | 237.01       | 242.41       | 244.28       | 266.29       | 270.56     | 280.36       | 284.64      | 288.92      | 292.73      | 298.36         |
| 14            | 238.84       | 244.39       | 246.26       | 269.23       | 273.49     | 283.29       | 287.58      | 291.86      | 295.66      | 301.29         |
| 15            | 240.67       | 246.36       | 248.25       | 272.17       | 276.43     | 286.23       | 290.51      | 294.80      | 298.60      | 304.23         |
| 16            | 242.50       | 248.34       | 250.23       | 275.11       | 279.37     | 289.17       | 293.45      | 297.74      | 301.54      | 307.17         |
| 17            | 244.33       | 250.32       | 252.22       | 278.04       | 282.31     | 292.11       | 296.39      | 300.67      | 304.48      | 310.11         |
| 18            | 246.16       | 252.29       | 254.21       | 280.98       | 285.25     | 295.04       | 299.33      | 303.61      | 307.42      | 313.05         |
| 19            | 247.99       | 254.27       | 256.19       | 283.92       | 288.18     | 297.98       | 302.27      | 306.55      | 310.35      | 315.98         |
| 20            | 252.82       | 259.24       | 261.18       | 289.86       | 294.12     | 303.92       | 308.20      | 312.49      | 316.29      | 321.92         |
| 21            | 254.66       | 261.22       | 263.16       | 292.79       | 297.06     | 306.86       | 311.14      | 315.42      | 319.23      | 324.86         |
| 22            | 256.49       | 263.19       | 265.15       | 295.73       | 300.00     | 309.79       | 314.08      | 318.36      | 322.17      | 327.80         |
| 23            | 258.32       | 265.17       | 267.13       | 298.67       | 302.93     | 312.73       | 317.02      | 321.30      | 325.10      | 330.73         |
| 24            | 260.15       | 267.14       | 269.12       | 301.61       | 305.87     | 315.67       | 319.95      | 324.24      | 328.04      | 333.67         |
| 25            | 261.98       | 269.12       | 271.10       | 304.55       | 308.81     | 318.61       | 322.89      | 327.18      | 330.98      | 336.61         |
| 26            | 263.81       | 271.09       | 273.09       | 307.48       | 311.75     | 321.55       | 325.83      | 330.11      | 333.92      | 339.55         |
| 27            | 265.64       | 273.07       | 275.07       | 310.42       | 314.68     | 324.48       | 328.77      | 333.05      | 336.85      | 342.48         |
| 28            | 267.47       | 275.05       | 277.06       | 313.36       | 317.62     | 327.42       | 331.70      | 335.99      | 339.79      | 345.42         |
| 29            | 269.30       | 277.02       | 279.05       | 316.30       | 320.56     | 330.36       | 334.64      | 338.93      | 342.73      | 348.36         |
| 30            | 271.13       | 279.00       | 281.03       | 319.23       | 323.50     | 333.30       | 337.58      | 341.86      | 345.67      | 351.30         |
| 31            | 272.96       | 280.97       | 283.02       | 322.17       | 326.44     | 336.23       | 340.52      | 344.80      | 348.60      | 354.23         |
| 32            | 274.79       | 282.95       | 285.00       | 325.11       | 329.37     | 339.17       | 343.46      | 347.74      | 351.54      | 357.17         |
| 33            | 276.62       | 284.92       | 286.99       | 328.05       | 332.31     | 342.11       | 346.39      | 350.68      | 354.48      | 360.11         |
| 34            | 278.45       | 286.90       | 288.97       | 330.98       | 335.25     | 345.05       | 349.33      | 353.61      | 357.42      | 363.05         |
| 35            | 280.28       | 288.87       | 290.96       | 333.92       | 338.19     | 347.98       | 352.27      | 356.55      | 360.36      | 365.99         |

WAYNE COUNTY SCHOOLS  
EXCESS STUDENT  
TEACHER PAY  
2026-2027  
RATE OF PAY  
PER STUDENT  
PER PERIOD

| YEARS |      | A.B+ |      | M.A.+ | M.A.+ | M.A.+ | DOC-   |
|-------|------|------|------|-------|-------|-------|--------|
| EXP.  | A.B. | 15   | M.A. | 15    | 30    | 45    | TORATE |
| 0     | 1.30 | 1.32 | 1.38 | 1.40  | 1.43  | 1.45  | 1.48   |
| 1     | 1.31 | 1.34 | 1.39 | 1.42  | 1.44  | 1.46  | 1.50   |
| 2     | 1.33 | 1.35 | 1.41 | 1.43  | 1.46  | 1.48  | 1.51   |
| 3     | 1.35 | 1.37 | 1.43 | 1.45  | 1.48  | 1.50  | 1.53   |
| 4     | 1.37 | 1.39 | 1.45 | 1.48  | 1.50  | 1.52  | 1.55   |
| 5     | 1.39 | 1.41 | 1.47 | 1.49  | 1.52  | 1.54  | 1.57   |
| 6     | 1.40 | 1.43 | 1.48 | 1.51  | 1.53  | 1.56  | 1.59   |
| 7     | 1.42 | 1.45 | 1.50 | 1.53  | 1.55  | 1.57  | 1.60   |
| 8     | 1.44 | 1.46 | 1.52 | 1.54  | 1.57  | 1.59  | 1.62   |
| 9     | 1.45 | 1.48 | 1.53 | 1.56  | 1.58  | 1.61  | 1.64   |
| 10    | 1.47 | 1.50 | 1.55 | 1.58  | 1.60  | 1.62  | 1.65   |
| 11    | 1.49 | 1.51 | 1.57 | 1.59  | 1.62  | 1.64  | 1.67   |
| 12    | 1.50 | 1.53 | 1.59 | 1.61  | 1.63  | 1.66  | 1.69   |
| 13    | 1.52 | 1.55 | 1.60 | 1.63  | 1.65  | 1.67  | 1.70   |
| 14    | 1.54 | 1.56 | 1.62 | 1.64  | 1.67  | 1.69  | 1.72   |
| 15    | 1.56 | 1.58 | 1.64 | 1.66  | 1.68  | 1.71  | 1.74   |
| 16    | 1.57 | 1.60 | 1.65 | 1.68  | 1.70  | 1.72  | 1.76   |
| 17    | 1.59 | 1.61 | 1.67 | 1.69  | 1.72  | 1.74  | 1.77   |
| 18    | 1.61 | 1.63 | 1.69 | 1.71  | 1.73  | 1.76  | 1.79   |
| 19    | 1.62 | 1.65 | 1.70 | 1.73  | 1.75  | 1.77  | 1.81   |
| 20    | 1.66 | 1.68 | 1.74 | 1.76  | 1.79  | 1.81  | 1.84   |
| 21    | 1.67 | 1.70 | 1.75 | 1.78  | 1.80  | 1.82  | 1.86   |
| 22    | 1.69 | 1.71 | 1.77 | 1.79  | 1.82  | 1.84  | 1.87   |
| 23    | 1.71 | 1.73 | 1.79 | 1.81  | 1.84  | 1.86  | 1.89   |
| 24    | 1.72 | 1.75 | 1.80 | 1.83  | 1.85  | 1.87  | 1.91   |
| 25    | 1.74 | 1.76 | 1.82 | 1.85  | 1.87  | 1.89  | 1.92   |
| 26    | 1.76 | 1.78 | 1.84 | 1.86  | 1.89  | 1.91  | 1.94   |
| 27    | 1.77 | 1.80 | 1.85 | 1.88  | 1.90  | 1.92  | 1.96   |
| 28    | 1.79 | 1.81 | 1.87 | 1.90  | 1.92  | 1.94  | 1.97   |
| 29    | 1.81 | 1.83 | 1.89 | 1.91  | 1.94  | 1.96  | 1.99   |
| 30    | 1.82 | 1.85 | 1.90 | 1.93  | 1.95  | 1.98  | 2.01   |
| 31    | 1.84 | 1.87 | 1.92 | 1.95  | 1.97  | 1.99  | 2.02   |
| 32    | 1.86 | 1.88 | 1.94 | 1.96  | 1.99  | 2.01  | 2.04   |
| 33    | 1.87 | 1.90 | 1.95 | 1.98  | 2.00  | 2.03  | 2.06   |
| 34    | 1.89 | 1.92 | 1.97 | 2.00  | 2.02  | 2.04  | 2.07   |
| 35    | 1.91 | 1.93 | 1.99 | 2.01  | 2.04  | 2.06  | 2.09   |

**WAYNE COUNTY BOARD OF EDUCATION  
SUPPLEMENT TO TEACHERS SALARY SCHEDULE  
ACTIVITIES OUTSIDE THE REGULAR CONTRACT  
2026-2027**

| <b>Non Posted Activity</b>                                                                     | <b>Rate</b>                                                          |
|------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| Training Participant Stipend                                                                   | \$25 per hour / max<br>\$175 per day                                 |
| Faculty Senate Hiring Participation                                                            | Teacher hourly rate                                                  |
| Additional Pay for Covering a Portion<br>of a Planning Period During the Regular<br>School Day | \$8 for each 15<br>minute interval                                   |
| Professional Development Presentation /<br>Preparation                                         | \$300 for half day PD<br>\$600 for full day PD                       |
| HSET                                                                                           | Daily rate on substitute<br>teacher pay scale (Less than<br>10 days) |
| IEP Development & Eligibility Meets<br>Outside of Contract                                     | \$25 per hour                                                        |
| Additional Pay for Teaching a Class During<br>Designated Planning Time                         | Teacher hourly rate                                                  |
| All County Band Conductor                                                                      | \$400 per event                                                      |
| Career Launch Coordinator                                                                      | \$12,000 annual                                                      |
| Career Launch Advisor                                                                          | \$6,000 annual                                                       |
| Secretary Competency Testing                                                                   | \$25 per hour                                                        |
| <b>Posted Activities</b>                                                                       | <b>Rate</b>                                                          |
| 21st Century After School Tutoring                                                             | \$20 per hour                                                        |
| After School Detention                                                                         | \$20 per hour                                                        |
| Homebound                                                                                      | Teacher hourly rate                                                  |
| STEM Lead Teacher                                                                              | \$6,000 annual                                                       |
| Robotics Sponsor ( High School)                                                                | \$4,000 annual                                                       |

**WAYNE COUNTY BOARD OF EDUCATION  
SUPPLEMENT TO TEACHERS SALARY SCHEDULE  
ACTIVITIES OUTSIDE THE REGULAR CONTRACT  
2026-2027**

|                                                                               |                                                                                         |
|-------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| Robotics Sponsor ( Elementary & Middle School)                                | \$2,500 annual                                                                          |
| Academic Showcase Coach                                                       | \$1,000 annual                                                                          |
| Agriculture Advisor                                                           | \$4,000 annual                                                                          |
| Archery Instructor                                                            | \$2,500 annual                                                                          |
| Drama Coach                                                                   | \$4,000 annual                                                                          |
| Forensics / Speech Debate Coach                                               | \$4,000 annual                                                                          |
| Master Teacher                                                                | \$5,000 annual                                                                          |
| Virtual Counselor                                                             | \$3,000 annual                                                                          |
| Virtual Teacher                                                               | \$3,018 for 1-5 students<br>\$3,018 plus \$201.20 per student<br>for students 6 and up. |
| Alternative School Lead Teacher                                               | \$25 per hour                                                                           |
| Alternative School Teacher                                                    | \$25 per hour                                                                           |
| CTE Coach ( High Schools)                                                     | \$150 per month                                                                         |
| Adjudicator for All-County Competitions                                       | \$65 per event                                                                          |
| Speech Pathologist Peer Review Team                                           | \$100 per month                                                                         |
| Speech Pathologist Supervision of Assistants                                  | \$100 per month                                                                         |
| ELA Cadre Leader                                                              | \$2,500 annual                                                                          |
| Teachers of Visually Impaired Certified in<br>Orientation & Mobility Services | \$2,500 annual                                                                          |

WAYNE COUNTY SCHOOLS  
ADMINISTRATIVE INDEX  
2026-2027

**PRINCIPALS**

| School Enrollment |  | 2026-2027<br>PER MONTH | DAILY<br>RATE |
|-------------------|--|------------------------|---------------|
|                   |  |                        |               |
| 1000 - up         |  | \$ 210.00              | \$ 10.50      |
| 500-999           |  | \$ 180.00              | \$ 9.00       |
| 400-499           |  | \$ 150.00              | \$ 7.50       |
| 300-399           |  | \$ 120.00              | \$ 6.00       |
| 200-299           |  | \$ 90.00               | \$ 4.50       |
| 100-199           |  | \$ 60.00               | \$ 3.00       |

**ADMINISTRATIVE INDEX**

| Years Of Experience |  | 2026-2027<br>PER MONTH | DAILY<br>RATE |
|---------------------|--|------------------------|---------------|
|                     |  |                        |               |
| 0-10                |  | \$ 190.00              | \$ 9.50       |
| 11-- 20             |  | \$ 220.00              | \$ 11.00      |
| 21-up               |  | \$ 250.00              | \$ 12.50      |

**ASSISTANT PRINCIPALS**

| 2026-2027<br>PER MONTH |  |  | DAILY<br>RATE |
|------------------------|--|--|---------------|
| \$50+longevity         |  |  | \$ 10.00      |

**ASSISTANT PRINCIPALS  
COUNTY SUPPLEMENT**

| Years Of Experience |  | Monthly<br>Supplement | DAILY<br>RATE |
|---------------------|--|-----------------------|---------------|
| 1                   |  | \$ 75.00              | \$ 3.75       |
| 2                   |  | \$ 85.00              | \$ 4.25       |
| 3                   |  | \$ 95.00              | \$ 4.75       |
| 4                   |  | \$ 105.00             | \$ 5.25       |
| 5                   |  | \$ 115.00             | \$ 5.75       |
| 6                   |  | \$ 125.00             | \$ 6.25       |

School Enrollment & Administrative Index effective July 1, 1999  
Administrative Longevity based on Administrative experience

WAYNE COUNTY SCHOOLS  
SALARY INCREMENT FOR PRINCIPALS  
2026-2027

| NUMBER OF<br>TEACHERS | PRINCIPAL'S<br>CERTIFICATE<br>WV CODE<br>PER MONTH | DAILY<br>RATE |
|-----------------------|----------------------------------------------------|---------------|
| 2                     | 46.25                                              | \$ 2.31       |
| 3                     | 55.50                                              | \$ 2.78       |
| 4                     | 65.25                                              | \$ 3.26       |
| 5                     | 76.75                                              | \$ 3.84       |
| 6                     | 87.75                                              | \$ 4.39       |
| 7                     | 97.50                                              | \$ 4.88       |
| 8                     | 106.75                                             | \$ 5.34       |
| 9                     | 117.00                                             | \$ 5.85       |
| 10                    | 126.75                                             | \$ 6.34       |
| 11                    | 136.50                                             | \$ 6.83       |
| 12                    | 146.00                                             | \$ 7.30       |
| 13                    | 155.50                                             | \$ 7.78       |
| 14                    | 165.75                                             | \$ 8.29       |
| 15                    | 175.50                                             | \$ 8.78       |
| 16                    | 178.25                                             | \$ 8.91       |
| 17                    | 181.00                                             | \$ 9.05       |
| 18                    | 183.50                                             | \$ 9.18       |
| 19                    | 186.50                                             | \$ 9.33       |
| 20                    | 189.25                                             | \$ 9.46       |

NOTE: Principal is paid in addition to the above salary an increase at the rate of \$.10 per day for teacher in excess of 20

In addition to above table, principals receive county supplement of \$55.00 per month, plus school size supplement as follows:

|                                    |           |                |
|------------------------------------|-----------|----------------|
| Elementary Principals - Enrollment | 1-199     | \$3.00 per day |
|                                    | 200-299   | \$4.00 per day |
|                                    | 300-399   | \$4.25 per day |
|                                    | 400 above | \$4.50 per day |

|                          |                |
|--------------------------|----------------|
| Middle School Principals | \$5.50 per day |
|--------------------------|----------------|

|                        |                |
|------------------------|----------------|
| High School Principals | \$7.00 per day |
|------------------------|----------------|

**PRINCIPALS AND ASSISTANT PRINCIPALS  
STATE MINIMUM SALARY INCREMENT SCHEDULE  
FOR THE 2025-26 YEAR**

| Degree Classification | A.B.   | A.B.<br>+15 | M.A.   | M.A.<br>+15 | M.A.<br>+30 | M.A.<br>+45 | Doc-<br>torate |
|-----------------------|--------|-------------|--------|-------------|-------------|-------------|----------------|
| State Basic Salary    | 41,455 | 42,216      | 43,983 | 44,744      | 45,505      | 46,266      | 47,301         |

| PRINCIPALS SALARY INCREMENT SCHEDULE |        |       |             |       |             |             |             |                |
|--------------------------------------|--------|-------|-------------|-------|-------------|-------------|-------------|----------------|
| Number<br>Teachers<br>Supervised     | Rate   | A.B.  | A.B.<br>+15 | M.A.  | M.A.<br>+15 | M.A.<br>+30 | M.A.<br>+45 | Doc-<br>torate |
| 1 - 7                                | 11.00% | 4,560 | 4,644       | 4,838 | 4,922       | 5,006       | 5,089       | 5,203          |
| 8 - 14                               | 11.50% | 4,767 | 4,855       | 5,058 | 5,146       | 5,233       | 5,321       | 5,440          |
| 15 - 24                              | 12.00% | 4,975 | 5,066       | 5,278 | 5,369       | 5,461       | 5,552       | 5,676          |
| 25 - 38                              | 12.50% | 5,182 | 5,277       | 5,498 | 5,593       | 5,688       | 5,783       | 5,913          |
| 39 - 57                              | 13.00% | 5,389 | 5,488       | 5,718 | 5,817       | 5,916       | 6,015       | 6,149          |
| 58 - Up                              | 13.50% | 5,596 | 5,699       | 5,938 | 6,040       | 6,143       | 6,246       | 6,386          |

| ASSISTANT PRINCIPALS SALARY INCREMENT SCHEDULE |       |       |             |       |             |             |             |                |
|------------------------------------------------|-------|-------|-------------|-------|-------------|-------------|-------------|----------------|
| Number<br>Teachers<br>Supervised               | Rate  | A.B.  | A.B.<br>+15 | M.A.  | M.A.<br>+15 | M.A.<br>+30 | M.A.<br>+45 | Doc-<br>torate |
| 1 - 7                                          | 5.50% | 2,280 | 2,322       | 2,419 | 2,461       | 2,503       | 2,545       | 2,602          |
| 8 - 14                                         | 5.75% | 2,384 | 2,427       | 2,529 | 2,573       | 2,617       | 2,660       | 2,720          |
| 15 - 24                                        | 6.00% | 2,487 | 2,533       | 2,639 | 2,685       | 2,730       | 2,776       | 2,838          |
| 25 - 38                                        | 6.25% | 2,591 | 2,639       | 2,749 | 2,797       | 2,844       | 2,892       | 2,956          |
| 39 - 57                                        | 6.50% | 2,695 | 2,744       | 2,859 | 2,908       | 2,958       | 3,007       | 3,075          |
| 58 - Up                                        | 6.75% | 2,798 | 2,850       | 2,969 | 3,020       | 3,072       | 3,123       | 3,193          |

Notes: (1) Reference - West Virginia Code §18A-4-3.

**WAYNE COUNTY SCHOOLS  
EMPLOYMENT SCHEDULE  
2026-2027**

| <b>PRINCIPALS</b>          |                                    |                       |                     | <b>ASSISTANT PRINCIPALS</b>        |                       |                     |
|----------------------------|------------------------------------|-----------------------|---------------------|------------------------------------|-----------------------|---------------------|
| <b>Pre K-5<br/>SCHOOLS</b> | <b>Number of<br/>Days Employed</b> | <b>START<br/>DATE</b> | <b>END<br/>DATE</b> | <b>Number of<br/>Days Employed</b> | <b>START<br/>DATE</b> | <b>END<br/>DATE</b> |
| Buffalo Pre K-5            | 218                                | 7/20/2026             | 6/8/2027            | 218                                | 7/20/2026             | 6/8/2027            |
| C/K Pre K-5                | 218                                | 7/20/2026             | 6/8/2027            | 218                                | 7/20/2026             | 6/8/2027            |
| East Lynn Pre K-5          | 218                                | 7/20/2026             | 6/8/2027            | 218                                | 7/20/2026             | 6/8/2027            |
| Kellogg Pre K-5            | 218                                | 7/20/2026             | 6/8/2027            | 218                                | 7/20/2026             | 6/8/2027            |
| Lavalette Pre K-5          | 218                                | 7/20/2026             | 6/8/2027            | 218                                | 7/20/2026             | 6/8/2027            |
| Prichard Pre K-5           | 218                                | 7/20/2026             | 6/8/2027            | 218                                | 7/20/2026             | 6/8/2027            |
| Wayne Pre K-5              | 218                                | 7/20/2026             | 6/8/2027            | 218                                | 7/20/2026             | 6/8/2027            |
|                            |                                    |                       |                     |                                    |                       |                     |
|                            |                                    |                       |                     |                                    |                       |                     |
| <b>PRINCIPALS</b>          |                                    |                       |                     | <b>ASSISTANT PRINCIPALS</b>        |                       |                     |
| <b>Pre K-8<br/>SCHOOLS</b> | <b>Number of<br/>Days Employed</b> | <b>START<br/>DATE</b> | <b>END<br/>DATE</b> | <b>Number of<br/>Days Employed</b> | <b>START<br/>DATE</b> | <b>END<br/>DATE</b> |
| Crum Pre K-8               | 220                                | 7/20/2026             | 6/10/2027           | 220                                | 7/20/2026             | 6/10/2027           |
| Fort Gay Pre K-8           | 220                                | 7/20/2026             | 6/10/2027           | 220                                | 7/20/2026             | 6/10/2027           |
|                            |                                    |                       |                     |                                    |                       |                     |
|                            |                                    |                       |                     |                                    |                       |                     |
| <b>PRINCIPALS</b>          |                                    |                       |                     | <b>ASSISTANT PRINCIPALS</b>        |                       |                     |
| <b>MIDDLE SCHOOLS</b>      | <b>Number of<br/>Days Employed</b> | <b>START<br/>DATE</b> | <b>END<br/>DATE</b> | <b>Number of<br/>Days Employed</b> | <b>START<br/>DATE</b> | <b>END<br/>DATE</b> |
| Buffalo Middle             | 220                                | 7/20/2026             | 6/10/2027           | 220                                | 7/20/2026             | 6/10/2027           |
| Ceredo-Kenova Middle       | 220                                | 7/20/2026             | 6/10/2027           | 220                                | 7/20/2026             | 6/10/2027           |
| Vinson Middle              | 220                                | 7/20/2026             | 6/10/2027           | 220                                | 7/20/2026             | 6/10/2027           |
| Wayne Middle               | 220                                | 7/20/2026             | 6/10/2027           | 220                                | 7/20/2026             | 6/10/2027           |
|                            |                                    |                       |                     |                                    |                       |                     |
|                            |                                    |                       |                     |                                    |                       |                     |
| <b>PRINCIPALS</b>          |                                    |                       |                     | <b>ASSISTANT PRINCIPALS</b>        |                       |                     |
| <b>HIGH SCHOOLS</b>        | <b>Number of<br/>Days Employed</b> | <b>START<br/>DATE</b> | <b>END<br/>DATE</b> | <b>Number of<br/>Days Employed</b> | <b>START<br/>DATE</b> | <b>END<br/>DATE</b> |
| Spring Valley High         | 240                                | 7/10/2026             | 6/30/2027           | 220                                | 7/20/2026             | 6/10/2027           |
| Tolsia High                | 220                                | 7/20/2026             | 6/10/2027           | 220                                | 7/20/2026             | 6/10/2027           |
| Wayne High                 | 240                                | 7/10/2026             | 6/30/2027           | 220                                | 7/20/2026             | 6/10/2027           |
|                            |                                    |                       |                     |                                    |                       |                     |
| <b>All<br/>SCHOOLS</b>     | <b>Number of<br/>Days Employed</b> | <b>START<br/>DATE</b> | <b>END<br/>DATE</b> |                                    |                       |                     |
| TEACHERS                   | 200                                | 8/10/2026             | 6/3/2027            |                                    |                       |                     |
| AIDES                      | 200                                | 8/10/2026             | 6/3/2027            |                                    |                       |                     |
| COOKS                      | 200                                | 8/10/2026             | 6/3/2027            |                                    |                       |                     |
| COUNSELORS                 | 210                                | 8/3/2026              | 6/10/2027           |                                    |                       |                     |
| NURSES                     | 210                                | 7/27/2026             | 6/3/2027            |                                    |                       |                     |
| CUSTODIANS                 | 213                                | 7/24/2026             | 6/7/2027            |                                    |                       |                     |
| SECRETARIES - ELEM.        | 218                                | 7/20/2026             | 6/8/2027            |                                    |                       |                     |
| SECRETARIES - MS or HS     | 220                                | 7/20/2026             | 6/10/2027           |                                    |                       |                     |

*The ending dates are subject to change if changes are made to the school calendar.*

**WAYNE COUNTY BOARD OF EDUCATION  
PROFESSIONAL SALARIES  
2026-2027**

|                                                |  |                          |  | <b>Daily<br/>Rate</b>   |               |                      |       |
|------------------------------------------------|--|--------------------------|--|-------------------------|---------------|----------------------|-------|
| Director                                       |  |                          |  | \$                      | 382.89        |                      |       |
| Treasurer                                      |  |                          |  | \$                      | 382.89        |                      |       |
| Manager                                        |  |                          |  | \$                      | 361.73        |                      |       |
| Coordinator                                    |  |                          |  | \$                      | 342.57        |                      |       |
| Supplements to the teachers salary schedule:   |  |                          |  |                         |               |                      |       |
|                                                |  |                          |  | Monthly<br>Supplement   | Daily<br>Rate |                      |       |
| Supervisors / Specialists - Curriculum & Data  |  |                          |  | \$                      | 367.20        | \$                   | 18.36 |
| Accountant/Professional                        |  | Degree +                 |  | \$                      | 350.00        | \$                   | 17.50 |
| Network Engineer                               |  |                          |  | \$                      | 490.00        | \$                   | 24.50 |
| Coordinator of Speech Pathologist              |  |                          |  | \$                      | 350.00        | \$                   | 17.50 |
| Speech Pathologist                             |  |                          |  | \$                      | 350.00        | \$                   | 17.50 |
| School Psychologist                            |  |                          |  | \$                      | 350.00        | \$                   | 17.50 |
| Diagnostician                                  |  |                          |  | \$                      | 350.00        | \$                   | 17.50 |
| Technology Specialists                         |  |                          |  | \$                      | 350.00        | \$                   | 17.50 |
| Occupational Therapist                         |  |                          |  | \$                      | 1,395.88      | \$                   | 69.79 |
| Physical Therapist                             |  |                          |  | \$                      | 1,727.53      | \$                   | 86.38 |
| Occupational Therapist Assistant               |  |                          |  | \$                      | 350.00        | \$                   | 17.50 |
| National Board Certification - Teachers        |  | ( State )                |  | \$                      | 350.00        | \$                   | 17.50 |
|                                                |  | (County)                 |  | \$                      | 315.00        | \$                   | 15.75 |
|                                                |  |                          |  | <i>One Time Payment</i> |               | Effective 05-04-2004 |       |
|                                                |  | If passed in first year  |  | \$                      | 1,500.00      |                      |       |
|                                                |  | If passed in second year |  | \$                      | 1,000.00      |                      |       |
|                                                |  | If passed in third year  |  | \$                      | 500.00        |                      |       |
| National Board Certification - Speech-Language |  | ( State )                |  | \$                      | 250.00        | \$                   | 12.50 |
| Pathologists, Audiologists, Counselors, School |  | (County)                 |  | \$                      | 225.00        | \$                   | 11.25 |
| Psychologists and School Nurses                |  | ( State )                |  |                         |               |                      |       |

**WAYNE COUNTY SCHOOLS  
BAND DIRECTORS SUPPLEMENT  
2026-2027**

|                                                                            |
|----------------------------------------------------------------------------|
| Band Director                                                              |
| <b><i>Requires at least 10%</i></b><br><b><i>of student enrollment</i></b> |

220 days employment  
With \$100 per month supplement (\$5.00 per day)  
Plus \$10.00 per year experience increments up to 10 years  
per month.

|                                                             |
|-------------------------------------------------------------|
| Band Director                                               |
| <b><i>Below 10%</i></b> <b><i>of student enrollment</i></b> |

220 days employment  
With \$50 per month supplement (\$2.50 per day)  
Plus \$5.00 per year experience increments up to 10 years  
per month.

|                                                                            |
|----------------------------------------------------------------------------|
| Assistant Band Director                                                    |
| <b><i>Requires at least 10%</i></b><br><b><i>of student enrollment</i></b> |

220 days employment  
With \$25 per month supplement (\$1.25 per day)  
Plus \$7.50 per year experience increments up to 10 years  
per month.

WAYNE COUNTY BOARD OF EDUCATION  
HIGH SCHOOL SALARY SUPPLEMENT FOR COACHING  
2026-2027

| HIGH SCHOOL COACHES          | AB/0 YRS        | INDEX       | ANNUAL   |
|------------------------------|-----------------|-------------|----------|
| BASEBALL (BOYS)              |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.88</u> | 3,993.00 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.54</u> | 2,450.25 |
| BASKETBALL (BOYS / GIRLS)    |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>1.22</u> | 5,535.75 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.75</u> | 3,403.13 |
| FRESHMAN HEAD COACH          | <u>4,537.50</u> | <u>0.75</u> | 3,403.13 |
| FRESHMAN ASSISTANT           | <u>4,537.50</u> | <u>0.35</u> | 1,588.13 |
| CHEERLEADING (COED)          |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>1.54</u> | 6,987.75 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.75</u> | 3,403.13 |
| CROSS COUNTRY (BOYS / GIRLS) |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.54</u> | 2,450.25 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.41</u> | 1,860.38 |
| FOOTBALL (BOYS)              |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>1.54</u> | 6,987.75 |
| ASSISTANT COACHES            | <u>4,537.50</u> | <u>0.98</u> | 4,446.75 |
| GOLF (BOYS / GIRLS)          |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.54</u> | 2,450.25 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.41</u> | 1,860.38 |
| SOCCER (BOYS / GIRLS)        |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.88</u> | 3,993.00 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.54</u> | 2,450.25 |
| SOFTBALL (GIRLS)             |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.88</u> | 3,993.00 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.54</u> | 2,450.25 |
| SWIM (BOYS / GIRLS)          |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.88</u> | 3,993.00 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.54</u> | 2,450.25 |
| TENNIS (BOYS / GIRLS)        |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.54</u> | 2,450.25 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.41</u> | 1,860.38 |
| TRACK ( BOYS / GIRLS)        |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.88</u> | 3,993.00 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.54</u> | 2,450.25 |
| VOLLEYBALL (GIRLS)           |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.88</u> | 3,993.00 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.54</u> | 2,450.25 |
| WRESTLING (BOYS)             |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.88</u> | 3,993.00 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.54</u> | 2,450.25 |
| ATHLETIC DIRECTOR            | <u>4,537.50</u> | <u>1.74</u> | 7,875.00 |
| ATHLETIC TRAINER             | <u>4,537.50</u> | <u>1.22</u> | 5,535.75 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.75</u> | 3,403.13 |

THE INDEX IS BASED ON THE CURRENT AB DEGREE WITH ZERO YEARS OF EXPERIENCE (daily rate \* 20 days = \*index)

REQUIRED NUMBER OF PLAYERS MUST BE ESTABLISHED TO MAINTAIN POSITIONS.

INCENTIVE PAY COMPUTED AT 5% OF THE COACHES SALARY FOR PARTICIPATION BEYOND SECTIONAL.

COACHES ARE PAID 5% OF THE COACHES SALARY FOR COMPETING IN REGIONALS, AN ADDITIONAL 5% FOR COMPETING IN THE STATE TOURNAMENT OR 5% FOR EACH PLAYOFF ROUND.

**WAYNE COUNTY BOARD OF EDUCATION  
COACH PAY SCHEDULE  
2026-2027**

| <b>Pay<br/>Date</b> |           |              |               |          |           |        |            |
|---------------------|-----------|--------------|---------------|----------|-----------|--------|------------|
| First Pay           | September | Cheerleading | Cross Country | Football | HS Golf   | Soccer | Volleyball |
| Second Pay          | September | Cheerleading | Cross Country | Football | HS Golf   | Soccer | Volleyball |
| First Pay           | October   | Cheerleading | Cross Country | Football | HS Golf   | Soccer | Volleyball |
| Second Pay          | October   | Cheerleading | Cross Country | Football | HS Golf   | Soccer | Volleyball |
| First Pay           | November  | Cheerleading | Cross Country | Football | HS Golf   | Soccer | Volleyball |
| Second Pay          | November  | Cheerleading | Cross Country | Football | HS Golf   | Soccer | Volleyball |
| First Pay           | December  | Cheerleading | Basketball    | Swimming | Wrestling |        |            |
| Second Pay          | December  | Cheerleading | Basketball    | Swimming | Wrestling |        |            |
| First Pay           | January   | Cheerleading | Basketball    | Swimming | Wrestling |        |            |
| Second Pay          | January   | Cheerleading | Basketball    | Swimming | Wrestling |        |            |
| First Pay           | February  | Cheerleading | Basketball    | Swimming | Wrestling |        |            |
| Second Pay          | February  | Cheerleading | Basketball    | Swimming | Wrestling |        |            |
| First Pay           | March     | Cheerleading | Baseball      | Md Golf  | Softball  | Tennis | Track      |
| Second Pay          | March     | Cheerleading | Baseball      | Md Golf  | Softball  | Tennis | Track      |
| First Pay           | April     |              | Baseball      | Md Golf  | Softball  | Tennis | Track      |
| Second Pay          | April     |              | Baseball      | Md Golf  | Softball  | Tennis | Track      |
| First Pay           | May       |              | Baseball      | Md Golf  | Softball  | Tennis | Track      |
| Second Pay          | May       |              | Baseball      | Md Golf  | Softball  | Tennis | Track      |

WAYNE COUNTY BOARD OF EDUCATION  
 MINIMUM NUMBER OF PARTICIPANTS / SPORT  
 2026-2027

| Sport                             | Minimum Participants |
|-----------------------------------|----------------------|
| <b>Baseball / Softball</b>        |                      |
| 1 Assistant                       | 15                   |
| 2 Assistant                       | 30 and up            |
| <b>Basketball</b>                 |                      |
| 1 Assistant                       | 12                   |
| 2 Assistant                       | 13 and up            |
| <b>Cheerleading-Varsity</b>       |                      |
| 1 Assistant                       | 13 and up            |
| <b>Cross Country</b>              |                      |
| 1 Assistant                       | 5 and up             |
| <b>Football</b>                   |                      |
| 1 Assistant                       | 11                   |
| 2 Assistant                       | 22                   |
| 3 Assistant                       | 34                   |
| 4 Assistant                       | 46                   |
| 5 Assistant                       | 58 and up            |
| <b>Freshman Basketball</b>        |                      |
| 1 Assistant                       | 12 and up            |
| <b>Golf</b>                       |                      |
| 1 Assistant                       | 5 and up             |
| <b>Middle School Basketball</b>   |                      |
| 1 Assistant                       | 12 and up            |
| <b>Middle School Cheerleading</b> | 5                    |
| <b>Middle School Football</b>     |                      |
| 1 Assistant                       | 18 and up            |
| <b>Middle School Soccer</b>       | 11                   |
| 1 Assistant                       | 15 and up            |
| <b>Soccer</b>                     |                      |
| 1 Assistant                       | 15                   |
| 2 Assistant                       | 20                   |

WAYNE COUNTY BOARD OF EDUCATION  
 MINIMUM NUMBER OF PARTICIPANTS / SPORT  
 2026-2027

| Sport             | Minimum Participants |
|-------------------|----------------------|
| <b>Swimming</b>   |                      |
| 1 Assistant       | 10                   |
| 2 Assistant       | 20                   |
| <b>Tennis</b>     |                      |
| 1 Assistant       | 10                   |
| <b>Track</b>      |                      |
| 1 Assistant       | 12                   |
| 2 Assistant       | 22                   |
| <b>Volleyball</b> |                      |
| 1 Assistant       | 12                   |
| <b>Wrestling</b>  |                      |
| 1 Assistant       | 10                   |

WAYNE COUNTY BOARD OF EDUCATION  
MIDDLE SCHOOL SALARY SUPPLEMENT FOR COACHING  
2026-2027

| MIDDLE SCHOOL COACHES        |                 | INDEX       | ANNUAL   |
|------------------------------|-----------------|-------------|----------|
| BASEBALL (BOYS)              |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.43</u> | 1,951.13 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.27</u> | 1,225.13 |
| BASKETBALL (BOYS / GIRLS)    |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.55</u> | 2,495.63 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.35</u> | 1,588.13 |
| CHEERLEADING (COED)          | <u>4,537.50</u> | <u>0.64</u> | 2,904.00 |
| CROSS COUNTRY (BOYS / GIRLS) |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.27</u> | 1,225.13 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.17</u> | 771.38   |
| FOOTBALL (BOYS)              |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.64</u> | 2,904.00 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.43</u> | 1,951.13 |
| GOLF (BOYS / GIRLS)          |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.27</u> | 1,225.13 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.17</u> | 771.38   |
| SOCCER (BOYS / GIRLS)        |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.43</u> | 1,951.13 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.27</u> | 1,225.13 |
| SOFTBALL (GIRLS)             |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.43</u> | 1,951.13 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.27</u> | 1,225.13 |
| TENNIS (BOYS / GIRLS)        |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.27</u> | 1,225.13 |
| TRACK (BOYS / GIRLS)         |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.43</u> | 1,951.13 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.27</u> | 1,225.13 |
| VOLLEYBALL (GIRLS)           |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.43</u> | 1,951.13 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.27</u> | 1,225.13 |
| WRESTLING (BOYS)             |                 |             |          |
| HEAD COACH                   | <u>4,537.50</u> | <u>0.43</u> | 1,951.13 |
| ASSISTANT                    | <u>4,537.50</u> | <u>0.27</u> | 1,225.13 |
| ATHLETIC SPONSOR             | <u>4,537.50</u> | <u>1.18</u> | 5,373.29 |

THE INDEX IS BASED ON THE CURRENT MONTHLY SALARY OF AB DEGREE WITH ZERO YEARS OF EXPERIENCE (DAILY RATE \*20  
=INDEX ). \*SALARY FOR ATHLETIC SPONSOR IS BASED ON 12 SPORTS. SALARY WILL BE REDUCED BY 1/12TH  
FOR EACH SPORT THE SCHOOL DOES NOT SPONSOR.

WAYNE COUNTY BOARD OF EDUCATION  
SERVICE PERSONNEL SALARY SCHEDULE  
FISCAL YEAR 2026-2027

| YEARS<br>EXP. | PAY GRADE |       |       |       |       |       |       |       |
|---------------|-----------|-------|-------|-------|-------|-------|-------|-------|
|               | A         | B     | C     | D     | E     | F     | G     | H     |
| 0             | 2,640     | 2,661 | 2,703 | 2,756 | 2,809 | 2,872 | 2,904 | 2,977 |
| 1             | 2,672     | 2,694 | 2,735 | 2,788 | 2,842 | 2,905 | 2,936 | 3,010 |
| 2             | 2,705     | 2,726 | 2,768 | 2,821 | 2,874 | 2,937 | 2,969 | 3,042 |
| 3             | 2,737     | 2,759 | 2,801 | 2,854 | 2,907 | 2,970 | 3,002 | 3,075 |
| 4             | 2,770     | 2,792 | 2,833 | 2,886 | 2,939 | 3,003 | 3,034 | 3,109 |
| 5             | 2,803     | 2,824 | 2,866 | 2,919 | 2,972 | 3,035 | 3,067 | 3,141 |
| 6             | 2,835     | 2,857 | 2,900 | 2,952 | 3,005 | 3,068 | 3,100 | 3,174 |
| 7             | 2,869     | 2,889 | 2,932 | 2,984 | 3,037 | 3,101 | 3,132 | 3,207 |
| 8             | 2,902     | 2,922 | 2,965 | 3,017 | 3,070 | 3,133 | 3,165 | 3,239 |
| 9             | 2,934     | 2,955 | 2,998 | 3,051 | 3,103 | 3,166 | 3,197 | 3,272 |
| 10            | 2,967     | 2,988 | 3,030 | 3,083 | 3,135 | 3,200 | 3,231 | 3,305 |
| 11            | 3,000     | 3,021 | 3,063 | 3,116 | 3,168 | 3,232 | 3,264 | 3,337 |
| 12            | 3,032     | 3,054 | 3,095 | 3,149 | 3,202 | 3,265 | 3,296 | 3,370 |
| 13            | 3,065     | 3,086 | 3,128 | 3,181 | 3,234 | 3,297 | 3,329 | 3,403 |
| 14            | 3,098     | 3,119 | 3,161 | 3,214 | 3,267 | 3,330 | 3,362 | 3,435 |
| 15            | 3,130     | 3,152 | 3,193 | 3,246 | 3,299 | 3,363 | 3,394 | 3,468 |
| 16            | 3,163     | 3,184 | 3,226 | 3,279 | 3,332 | 3,395 | 3,427 | 3,501 |
| 17            | 3,195     | 3,217 | 3,260 | 3,312 | 3,365 | 3,428 | 3,460 | 3,534 |
| 18            | 3,228     | 3,250 | 3,292 | 3,344 | 3,397 | 3,461 | 3,492 | 3,567 |
| 19            | 3,262     | 3,282 | 3,325 | 3,377 | 3,430 | 3,493 | 3,525 | 3,599 |
| 20            | 3,294     | 3,315 | 3,358 | 3,411 | 3,463 | 3,526 | 3,558 | 3,633 |
| 21            | 3,327     | 3,347 | 3,390 | 3,443 | 3,495 | 3,559 | 3,590 | 3,667 |
| 22            | 3,360     | 3,381 | 3,423 | 3,476 | 3,528 | 3,592 | 3,624 | 3,699 |
| 23            | 3,392     | 3,414 | 3,456 | 3,509 | 3,562 | 3,626 | 3,658 | 3,733 |
| 24            | 3,425     | 3,446 | 3,488 | 3,541 | 3,594 | 3,660 | 3,691 | 3,767 |
| 25            | 3,458     | 3,479 | 3,521 | 3,574 | 3,628 | 3,692 | 3,725 | 3,799 |
| 26            | 3,490     | 3,512 | 3,553 | 3,608 | 3,662 | 3,726 | 3,757 | 3,833 |
| 27            | 3,523     | 3,544 | 3,586 | 3,640 | 3,694 | 3,758 | 3,791 | 3,866 |
| 28            | 3,556     | 3,577 | 3,620 | 3,674 | 3,728 | 3,792 | 3,825 | 3,900 |
| 29            | 3,588     | 3,611 | 3,653 | 3,706 | 3,761 | 3,826 | 3,857 | 3,934 |
| 30            | 3,622     | 3,643 | 3,687 | 3,740 | 3,794 | 3,858 | 3,891 | 3,967 |
| 31            | 3,655     | 3,677 | 3,721 | 3,774 | 3,828 | 3,892 | 3,925 | 4,000 |
| 32            | 3,689     | 3,710 | 3,753 | 3,807 | 3,860 | 3,926 | 3,957 | 4,034 |
| 33            | 3,723     | 3,743 | 3,787 | 3,841 | 3,894 | 3,958 | 3,991 | 4,067 |
| 34            | 3,755     | 3,777 | 3,821 | 3,875 | 3,928 | 3,992 | 4,025 | 4,100 |
| 35            | 3,789     | 3,811 | 3,853 | 3,907 | 3,960 | 4,026 | 4,058 | 4,134 |
| 36            | 3,823     | 3,844 | 3,887 | 3,941 | 3,995 | 4,059 | 4,092 | 4,166 |
| 37            | 3,855     | 3,878 | 3,921 | 3,975 | 4,029 | 4,093 | 4,125 | 4,200 |
| 38            | 3,889     | 3,910 | 3,953 | 4,007 | 4,061 | 4,126 | 4,158 | 4,234 |
| 39            | 3,923     | 3,944 | 3,987 | 4,041 | 4,095 | 4,159 | 4,192 | 4,266 |
| 40            | 3,955     | 3,978 | 4,020 | 4,074 | 4,129 | 4,193 | 4,225 | 4,300 |

WAYNE COUNTY SCHOOLS  
SUBSTITUTE SERVICE  
2025-2026  
DAILY RATE OF PAY

| YEARS |        |        |        |        |        |        |        |        |
|-------|--------|--------|--------|--------|--------|--------|--------|--------|
| EXP.  | A      | B      | C      | D      | E      | F      | G      | H      |
| 0     | 132.00 | 133.05 | 135.15 | 137.80 | 140.45 | 143.60 | 145.20 | 148.85 |
| 1     | 133.60 | 134.70 | 136.75 | 139.40 | 142.10 | 145.25 | 146.80 | 150.50 |
| 2     | 135.25 | 136.30 | 138.40 | 141.05 | 143.70 | 146.85 | 148.45 | 152.10 |
| 3     | 136.85 | 137.95 | 140.05 | 142.70 | 145.35 | 148.50 | 150.10 | 153.75 |
| 4     | 138.50 | 139.60 | 141.65 | 144.30 | 146.95 | 150.15 | 151.70 | 155.45 |
| 5     | 140.15 | 141.20 | 143.30 | 145.95 | 148.60 | 151.75 | 153.35 | 157.05 |
| 6     | 141.75 | 142.85 | 145.00 | 147.60 | 150.25 | 153.40 | 155.00 | 158.70 |
| 7     | 143.45 | 144.45 | 146.60 | 149.20 | 151.85 | 155.05 | 156.60 | 160.35 |
| 8     | 145.10 | 146.10 | 148.25 | 150.85 | 153.50 | 156.65 | 158.25 | 161.95 |
| 9     | 146.70 | 147.75 | 149.90 | 152.55 | 155.15 | 158.30 | 159.85 | 163.60 |
| 10    | 148.35 | 149.40 | 151.50 | 154.15 | 156.75 | 160.00 | 161.55 | 165.25 |
| 11    | 150.00 | 151.05 | 153.15 | 155.80 | 158.40 | 161.60 | 163.20 | 166.85 |
| 12    | 151.60 | 152.70 | 154.75 | 157.45 | 160.10 | 163.25 | 164.80 | 168.50 |
| 13    | 153.25 | 154.30 | 156.40 | 159.05 | 161.70 | 164.85 | 166.45 | 170.15 |
| 14    | 154.90 | 155.95 | 158.05 | 160.70 | 163.35 | 166.50 | 168.10 | 171.75 |
| 15    | 156.50 | 157.60 | 159.65 | 162.30 | 164.95 | 168.15 | 169.70 | 173.40 |
| 16    | 158.15 | 159.20 | 161.30 | 163.95 | 166.60 | 169.75 | 171.35 | 175.05 |
| 17    | 159.75 | 160.85 | 163.00 | 165.60 | 168.25 | 171.40 | 173.00 | 176.70 |
| 18    | 161.40 | 162.50 | 164.60 | 167.20 | 169.85 | 173.05 | 174.60 | 178.35 |
| 19    | 163.10 | 164.10 | 166.25 | 168.85 | 171.50 | 174.65 | 176.25 | 179.95 |
| 20    | 164.70 | 165.75 | 167.90 | 170.55 | 173.15 | 176.30 | 177.90 | 181.65 |
| 21    | 166.35 | 167.35 | 169.50 | 172.15 | 174.75 | 177.95 | 179.50 | 183.35 |
| 22    | 168.00 | 169.05 | 171.15 | 173.80 | 176.40 | 179.60 | 181.20 | 184.95 |
| 23    | 169.60 | 170.70 | 172.80 | 175.45 | 178.10 | 181.30 | 182.90 | 186.65 |
| 24    | 171.25 | 172.30 | 174.40 | 177.05 | 179.70 | 183.00 | 184.55 | 188.35 |
| 25    | 172.90 | 173.95 | 176.05 | 178.70 | 181.40 | 184.60 | 186.25 | 189.95 |
| 26    | 174.50 | 175.60 | 177.65 | 180.40 | 183.10 | 186.30 | 187.85 | 191.65 |
| 27    | 176.15 | 177.20 | 179.30 | 182.00 | 184.70 | 187.90 | 189.55 | 193.30 |
| 28    | 177.80 | 178.85 | 181.00 | 183.70 | 186.40 | 189.60 | 191.25 | 195.00 |
| 29    | 179.40 | 180.55 | 182.65 | 185.30 | 188.05 | 191.30 | 192.85 | 196.70 |
| 30    | 181.10 | 182.15 | 184.35 | 187.00 | 189.70 | 192.90 | 194.55 | 198.35 |
| 31    | 182.75 | 183.85 | 186.05 | 188.70 | 191.40 | 194.60 | 196.25 | 200.00 |
| 32    | 184.45 | 185.50 | 187.65 | 190.35 | 193.00 | 196.30 | 197.85 | 201.70 |
| 33    | 186.15 | 187.15 | 189.35 | 192.05 | 194.70 | 197.90 | 199.55 | 203.35 |
| 34    | 187.75 | 188.85 | 191.05 | 193.75 | 196.40 | 199.60 | 201.25 | 205.00 |
| 35    | 189.45 | 190.55 | 192.65 | 195.35 | 198.00 | 201.30 | 202.90 | 206.70 |
| 36    | 191.15 | 192.20 | 194.35 | 197.05 | 199.75 | 202.95 | 204.60 | 208.30 |
| 37    | 192.75 | 193.90 | 196.05 | 198.75 | 201.45 | 204.65 | 206.25 | 210.00 |
| 38    | 194.45 | 195.50 | 197.65 | 200.35 | 203.05 | 206.30 | 207.90 | 211.70 |
| 39    | 196.15 | 197.20 | 199.35 | 202.05 | 204.75 | 207.95 | 209.60 | 213.30 |
| 40    | 197.75 | 198.90 | 201.00 | 203.70 | 206.45 | 209.65 | 211.25 | 215.00 |

WAYNE COUNTY SCHOOLS  
GRADUATED PAY SCALE -AIDES  
EXTENDED TIME AGREEMENT  
FOR EACH 15 MINUTE INTERVAL  
2026-2027

| YEARS   |      |      |      |      |      |      |      |      |
|---------|------|------|------|------|------|------|------|------|
| EXP.    | A    | B    | C    | D    | E    | F    | G    | H    |
| 0 - 5   | 6.19 | 6.24 | 6.34 | 6.46 | 6.58 | 6.73 | 6.81 | 6.98 |
| 6 - 10  | 6.64 | 6.70 | 6.80 | 6.92 | 7.04 | 7.19 | 7.27 | 7.44 |
| 11 - 15 | 7.03 | 7.08 | 7.18 | 7.30 | 7.43 | 7.58 | 7.65 | 7.82 |
| 16 - 20 | 7.41 | 7.46 | 7.56 | 7.69 | 7.81 | 7.96 | 8.03 | 8.21 |
| 21 - 25 | 7.80 | 7.84 | 7.95 | 8.07 | 8.19 | 8.34 | 8.41 | 8.59 |
| 26 - 30 | 8.18 | 8.23 | 8.33 | 8.46 | 8.58 | 8.73 | 8.81 | 8.98 |
| 31 - 35 | 8.57 | 8.62 | 8.72 | 8.85 | 8.97 | 9.12 | 9.20 | 9.38 |
| 36 - 40 | 8.96 | 9.01 | 9.11 | 9.24 | 9.36 | 9.51 | 9.59 | 9.76 |

**WAYNE COUNTY SCHOOLS**  
**SUPPLEMENT TO THE SERVICE PERSONNEL SALARY SCHEDULE**  
**2026-2027**

|                                                                                                                                  | Hours                                                      | Per Month                                                                                                             | Daily Rate                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| College Credit or Comparable training in a trade or vocational school                                                            | 12<br>24<br>36<br>48<br>60<br>72<br>84<br>96<br>108<br>120 | \$ 11.00<br>\$ 22.00<br>\$ 33.00<br>\$ 44.00<br>\$ 55.00<br>\$ 66.00<br>\$ 77.00<br>\$ 88.00<br>\$ 99.00<br>\$ 110.00 | \$ 0.55<br>\$ 1.10<br>\$ 1.65<br>\$ 2.20<br>\$ 2.75<br>\$ 3.30<br>\$ 3.85<br>\$ 4.40<br>\$ 4.95<br>\$ 5.50 |
| Associate, Bachelor's, Master's or Doctorate Degree                                                                              |                                                            | \$ 40.00                                                                                                              | \$ 2.00                                                                                                    |
| Shift Differential Pay                                                                                                           |                                                            | \$ 10.00                                                                                                              | \$ 0.50                                                                                                    |
| Executive Secretary ( Reports to Superintendent)                                                                                 |                                                            | \$ 450.00                                                                                                             | \$ 22.50                                                                                                   |
| Executive Secretary ( Reports to Director)                                                                                       |                                                            | \$ 270.00                                                                                                             | \$ 13.50                                                                                                   |
| Director of Services                                                                                                             |                                                            | \$ 315.00                                                                                                             | \$ 15.75                                                                                                   |
| Mechanics w/Automotive Service of Excellence Certification                                                                       |                                                            | \$ 100.00                                                                                                             | \$ 5.00                                                                                                    |
| Bus Driver - Assigning Extra Curricular Trips                                                                                    |                                                            | \$ 300.00                                                                                                             | \$ 15.00                                                                                                   |
| Transportation Personnel (Mechanics, Shop Personnel, Excluding Secretary) and Maintenance Personnel with 15+ years of experience |                                                            | \$ 200.00                                                                                                             | \$ 10.00                                                                                                   |

**WAYNE COUNTY SCHOOLS**  
**SUPPLEMENT TO THE SERVICE PERSONNEL SALARY SCHEDULE**  
**2026-2027**

|                                                                                                                                                                                                              |                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Uniform Allowance ( Drivers, Mechanics & Maintenance Employees)                                                                                                                                              | \$400 per year( New Employees)<br>\$350 per year (Current Employees)                                                                                                  |
| Uniform Allowance ( Cooks & Custodians, Certain Aides in assignments with students with severe medical needs and/or functional needs (uniform allowance requires approval of special education office)       | \$350 per year                                                                                                                                                        |
| Safety Shoe Allowance                                                                                                                                                                                        | \$50 per year ( Custodians)                                                                                                                                           |
| Prescription Safety Glasses                                                                                                                                                                                  | Cost                                                                                                                                                                  |
| Required Safety Boots                                                                                                                                                                                        | \$225 per year                                                                                                                                                        |
| Tool Allotment                                                                                                                                                                                               | \$500 per year                                                                                                                                                        |
| Extra Duty Night Run - Bus Drivers                                                                                                                                                                           | 1/7th of daily rate per hour                                                                                                                                          |
| Cancellation of Run - without prior notification                                                                                                                                                             | \$20                                                                                                                                                                  |
| Extra-Curricular / Curricular Day Run Including Shuttle Runs                                                                                                                                                 | 1/7th of daily rate per hour -<br>( minimum of 2 hours)                                                                                                               |
| After School Tutoring Run                                                                                                                                                                                    | \$25 per day                                                                                                                                                          |
| Supplement for Extra Duty Night Runs for drivers completing daily extra-curricular runs                                                                                                                      | \$0.57 ( Shuttle run)<br>\$0.71 (Tutoring run)<br>\$1.14 ( Vocational runs)<br>multiplied by number of days completing shuttle /tutoring/ vocational runs during week |
| Bus Operators driving Multiple Routes :<br>A single driver that does his/her regular route and also does the entirety of another driver's route will be compensated at 3.5 hours of their daily hourly rate. | 3.5 hours at daily hourly rate                                                                                                                                        |
| Multiple drivers covering a route will be paid for the additional amount of time to cover the route with a 30 minute minimum.                                                                                | Hourly Rate / 30 minute minimum                                                                                                                                       |

**WAYNE COUNTY SCHOOLS  
SUPPLEMENT TO THE SERVICE PERSONNEL SALARY SCHEDULE  
2026-2027**

**Prospective Bus Operators :**

Upon successful completion of the program, participants will be paid a stipend of \$750.00. Once employed, the bus operator must stay employed with Wayne County Schools for a minimum of 2 years. or reimburse the \$ 750.00 to the county. \$ 750 Stipend

Participants will be paid the daily rate of pay while completing the required 2 sessions of driving with a regular full time bus operator. Daily rate of pay

Stipend for Professional Development Hourly rate

Personnel Supervising Asbestos Removal Responsibilities \$ 5 per hour

Aide or Secretary with Specialized Health Care Procedures Training ( Administer Medicine ) One Pay Grade

| WAYNE COUNTY SCHOOLS<br>OBSERVED HOLIDAYS FOR THE SCHOOL YEAR<br>2026-2027 |
|----------------------------------------------------------------------------|
| July 3 , 2026 Independence Day                                             |
| September 7, 2026 Labor Day                                                |
| November 11, 2026 Veteran's Day                                            |
| November 27, 2026 Thanksgiving Day                                         |
| December 25, 2026 Christmas Day                                            |
| January 1, 2027 New Years Day                                              |
| January 18, 2027 Martin Luther King Jr.'s Birthday                         |
| May 31, 2027 Memorial Day                                                  |
| <b>Other :</b><br>June 20, 2027 West Virginia Day and Juneteenth           |