

**PUBLIC SCHOOL SUPPORT PROGRAM
LOCAL SHARE CALCULATIONS @ 85%
AND CLASS I LEVY RATE @ 19.40
FOR THE 2026-27 YEAR**

Property Class	Taxable Assessed Valuations	Estimated Assessed Valuation TIF	Assessed Valuation Less TIF	Regular Levy Rates	Local Share
Class I	-	-	-	19.40	\$ -
Class II	54,006,795,444	1,013,234,921	52,993,560,523	38.80	205,615,017
Class III	55,420,084,309	1,263,365,355	54,156,718,954	77.60	420,256,142
Class IV	<u>18,743,370,203</u>	<u>1,011,221,808</u>	<u>17,732,148,395</u>	77.60	<u>137,601,468</u>
Total	<u>128,170,249,956</u>	<u>3,287,822,084</u>	<u>124,882,427,872</u>		763,472,627

Projected regular levy gross tax collections at applicable rates

648,951,734

Less:

Allowance for uncollectibles (4% of gross)

30,538,907

Allowance for Assessor's Valuation Fund

13,899,632

Funding for Growth Counties School Facilities Act

1,586,184

Adjustment to Cap Marshall at Step 8 Calculated Amount

5,466,113

Adjustment to Cap Tyler at Step 8 Calculated Amount

2,231,480

Adjustment to Cap Wetzel at Step 8 Calculated Amount

2,924,737

Local Share Calculation at 19.40c for Class I Property - 2026-27

\$ 592,304,681

Local Share Appropriation - 2025-26

566,802,968

Increase From Previous Year's Local Share Appropriation

\$ 25,501,713

10% of growth earmarked for Step 7a (Improvement of Instructional Programs)

2,550,171

20% of growth earmarked for Step 7b (21st Century Technology)

5,100,343

20% of growth earmarked for Step 7d (Teacher and Leader Induction)

5,100,343

Balance of Increase Over Prior Year's Appropriation after Earmarks

\$ 12,750,856

OSF

04/10/26

Local Share 27 at 19.40c Final

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2026-27 YEAR**

County	Class I				Class II	
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 19.40	Taxable Assessed Valuation	Assessed Valuation TIF
Barbour	-	-	-	-	509,519,984	-
Berkeley	-	-	-	-	6,459,265,336	92,555,540
Boone	-	-	-	-	337,906,712	-
Braxton	-	-	-	-	348,018,356	-
Brooke	-	-	-	-	411,450,557	-
Cabell	-	-	-	-	2,083,376,127	6,068,860
Calhoun	-	-	-	-	121,038,738	-
Clay	-	-	-	-	164,228,468	-
Doddridge	-	-	-	-	193,977,982	-
Fayette	-	-	-	-	751,476,230	315,990
Gilmer	-	-	-	-	165,682,772	-
Grant	-	-	-	-	325,081,920	-
Greenbrier	-	-	-	-	1,266,631,488	339,757,240
Hampshire	-	-	-	-	1,027,219,146	-
Hancock	-	-	-	-	536,598,130	-
Hardy	-	-	-	-	614,513,334	-
Harrison	-	-	-	-	1,916,501,930	86,309,890
Jackson	-	-	-	-	663,602,192	-
Jefferson	-	-	-	-	4,520,756,610	-
Kanawha	-	-	-	-	4,738,805,170	673,620
Lewis	-	-	-	-	419,455,272	-
Lincoln	-	-	-	-	265,077,807	-
Logan	-	-	-	-	355,193,060	-
Marion	-	-	-	-	1,717,830,436	36,325,697
Marshall	-	-	-	-	668,269,854	-
Mason	-	-	-	-	655,136,029	-
McDowell	-	-	-	-	45,945,522	-
Mercer	-	-	-	-	1,334,529,758	-
Mineral	-	-	-	-	720,065,606	-
Mingo	-	-	-	-	179,109,975	-
Monongalia	-	-	-	-	3,353,540,224	43,236,940
Monroe	-	-	-	-	425,728,610	-
Morgan	-	-	-	-	1,035,099,645	-
Nicholas	-	-	-	-	493,521,634	-
Ohio	-	-	-	-	1,120,532,710	589,790
Pendleton	-	-	-	-	440,131,690	-
Pleasants	-	-	-	-	206,772,110	-
Pocahontas	-	-	-	-	445,145,250	-
Preston	-	-	-	-	1,008,915,209	-
Putnam	-	-	-	-	2,558,035,666	272,927,140
Raleigh	-	-	-	-	1,646,713,944	132,444,880
Randolph	-	-	-	-	771,532,706	1,272,454
Ritchie	-	-	-	-	312,370,171	-
Roane	-	-	-	-	387,478,152	-
Summers	-	-	-	-	365,060,254	-
Taylor	-	-	-	-	544,257,745	-
Tucker	-	-	-	-	450,214,949	-
Tyler	-	-	-	-	238,601,432	-
Upshur	-	-	-	-	584,279,828	-
Wayne	-	-	-	-	664,234,354	-
Webster	-	-	-	-	74,931,614	-
Wetzel	-	-	-	-	362,850,570	-
Wirt	-	-	-	-	144,606,604	-
Wood	-	-	-	-	2,735,209,006	756,880
Wyoming	-	-	-	-	120,766,866	-
Total	-	-	-	-	54,006,795,444	1,013,234,921

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2026-27 YEAR**

County	Class II		Class III			
	Assessed Valuation Less TIF	Proj. Tax Collections @ 38.80	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60
Barbour	509,519,984	1,976,938	630,574,632	-	630,574,632	4,893,259
Berkeley	6,366,709,796	24,702,834	2,874,551,235	168,340,211	2,706,211,024	21,000,198
Boone	337,906,712	1,311,078	549,226,317	-	549,226,317	4,261,996
Braxton	348,018,356	1,350,311	536,239,810	-	536,239,810	4,161,221
Brooke	411,450,557	1,596,428	593,089,257	-	593,089,257	4,602,373
Cabell	2,077,307,267	8,059,952	1,314,489,989	23,275,195	1,291,214,794	10,019,827
Calhoun	121,038,738	469,630	396,912,840	-	396,912,840	3,080,044
Clay	164,228,468	637,206	161,764,224	-	161,764,224	1,255,290
Doddridge	193,977,982	752,635	1,239,566,217	-	1,239,566,217	9,619,034
Fayette	751,160,240	2,914,502	869,248,436	3,254,862	865,993,574	6,720,110
Gilmer	165,682,772	642,849	237,508,744	-	237,508,744	1,843,068
Grant	325,081,920	1,261,318	903,427,265	-	903,427,265	7,010,596
Greenbrier	926,874,248	3,596,272	1,042,427,048	138,424,570	904,002,478	7,015,059
Hampshire	1,027,219,146	3,985,610	657,269,038	-	657,269,038	5,100,408
Hancock	536,598,130	2,082,001	487,361,449	-	487,361,449	3,781,925
Hardy	614,513,334	2,384,312	464,554,841	-	464,554,841	3,604,946
Harrison	1,830,192,040	7,101,145	1,931,138,504	18,098,432	1,913,040,072	14,845,191
Jackson	663,602,192	2,574,777	1,104,850,123	-	1,104,850,123	8,573,637
Jefferson	4,520,756,610	17,540,536	1,242,106,481	-	1,242,106,481	9,638,746
Kanawha	4,738,131,550	18,383,950	2,919,918,548	452,580	2,919,465,968	22,655,056
Lewis	419,455,272	1,627,486	947,081,414	-	947,081,414	7,349,352
Lincoln	265,077,807	1,028,502	235,327,604	-	235,327,604	1,826,142
Logan	355,193,060	1,378,149	966,919,374	-	966,919,374	7,503,294
Marion	1,681,504,739	6,524,238	835,108,944	-	835,108,944	6,480,445
Marshall	668,269,854	2,592,887	5,777,350,518	294,913,161	5,482,437,357	42,543,714
Mason	655,136,029	2,541,928	715,655,634	-	715,655,634	5,553,488
McDowell	45,945,522	178,269	516,193,472	-	516,193,472	4,005,661
Mercer	1,334,529,758	5,177,975	953,837,766	-	953,837,766	7,401,781
Mineral	720,065,606	2,793,855	498,620,460	-	498,620,460	3,869,295
Mingo	179,109,975	694,947	568,161,161	-	568,161,161	4,408,931
Monongalia	3,310,303,284	12,843,977	2,935,899,642	262,497,125	2,673,402,517	20,745,604
Monroe	425,728,610	1,651,827	367,818,963	-	367,818,963	2,854,275
Morgan	1,035,099,645	4,016,187	421,282,193	-	421,282,193	3,269,150
Nicholas	493,521,634	1,914,864	665,535,278	-	665,535,278	5,164,554
Ohio	1,119,942,920	4,345,379	1,244,776,439	247,802,248	996,974,191	7,736,520
Pendleton	440,131,690	1,707,711	307,649,687	-	307,649,687	2,387,362
Pleasants	206,772,110	802,276	376,037,128	-	376,037,128	2,918,048
Pocahontas	445,145,250	1,727,164	561,606,718	-	561,606,718	4,358,068
Preston	1,008,915,209	3,914,591	712,936,174	-	712,936,174	5,532,385
Putnam	2,285,108,526	8,866,221	1,801,274,054	85,637,677	1,715,636,377	13,313,338
Raleigh	1,514,269,064	5,875,364	1,705,383,733	16,643,130	1,688,740,603	13,104,627
Randolph	770,260,252	2,988,610	697,085,286	-	697,085,286	5,409,382
Ritchie	312,370,171	1,211,996	729,741,092	-	729,741,092	5,662,791
Roane	387,478,152	1,503,415	303,793,509	-	303,793,509	2,357,438
Summers	365,060,254	1,416,434	404,012,696	-	404,012,696	3,135,139
Taylor	544,257,745	2,111,720	582,910,996	-	582,910,996	4,523,389
Tucker	450,214,949	1,746,834	518,059,704	-	518,059,704	4,020,143
Tyler	238,601,432	925,774	2,110,700,609	-	2,110,700,609	16,379,037
Upshur	584,279,828	2,267,006	546,215,909	-	546,215,909	4,238,635
Wayne	664,234,354	2,577,229	775,075,345	-	775,075,345	6,014,585
Webster	74,931,614	290,735	391,018,792	-	391,018,792	3,034,306
Wetzel	362,850,570	1,407,860	2,960,926,190	-	2,960,926,190	22,976,787
Wirt	144,606,604	561,074	148,663,834	-	148,663,834	1,153,631
Wood	2,734,452,126	10,609,674	1,171,836,244	4,026,164	1,167,810,080	9,062,206
Wyoming	120,766,866	468,575	809,362,749	-	809,362,749	6,280,655
Total	52,993,560,523	205,615,017	55,420,084,309	1,263,365,355	54,156,718,954	420,256,142

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2026-27 YEAR**

County	Class IV				Total	Total
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60	Assessed Valuations Including TIF	Assessed Valuations TIF
Barbour	97,544,686	-	97,544,686	756,947	1,237,639,302	-
Berkeley	647,491,398	23,283,245	624,208,153	4,843,855	9,981,307,969	284,178,996
Boone	81,879,530	-	81,879,530	635,385	969,012,559	-
Braxton	65,884,074	-	65,884,074	511,260	950,142,240	-
Brooke	505,369,752	28,293,608	477,076,144	3,702,111	1,509,909,566	28,293,608
Cabell	1,528,627,800	115,546,450	1,413,081,350	10,965,511	4,926,493,916	144,890,505
Calhoun	10,802,342	-	10,802,342	83,826	528,753,920	-
Clay	13,856,694	-	13,856,694	107,528	339,849,386	-
Doddridge	16,234,270	-	16,234,270	125,978	1,449,778,469	-
Fayette	290,759,733	3,590,844	287,168,889	2,228,431	1,911,484,399	7,161,696
Gilmer	35,155,878	-	35,155,878	272,810	438,347,394	-
Grant	56,052,124	-	56,052,124	434,964	1,284,561,309	-
Greenbrier	343,332,142	21,966,834	321,365,308	2,493,795	2,652,390,678	500,148,644
Hampshire	57,838,571	-	57,838,571	448,827	1,742,326,755	-
Hancock	318,777,924	-	318,777,924	2,473,717	1,342,737,503	-
Hardy	149,587,640	-	149,587,640	1,160,800	1,228,655,815	-
Harrison	1,460,857,438	321,707,126	1,139,150,312	8,839,806	5,308,497,872	426,115,448
Jackson	191,376,453	-	191,376,453	1,485,081	1,959,828,768	-
Jefferson	620,192,031	297,300	619,894,731	4,810,383	6,383,055,122	297,300
Kanawha	3,468,143,975	2,955,060	3,465,188,915	26,889,866	11,126,867,693	4,081,260
Lewis	83,249,097	-	83,249,097	646,013	1,449,785,783	-
Lincoln	21,170,251	-	21,170,251	164,281	521,575,662	-
Logan	139,443,551	-	139,443,551	1,082,082	1,461,555,985	-
Marion	744,983,377	15,881,284	729,102,093	5,657,832	3,297,922,757	52,206,981
Marshall	510,217,788	2,932,990	507,284,798	3,936,530	6,955,838,160	297,846,151
Mason	117,850,797	-	117,850,797	914,522	1,488,642,460	-
McDowell	92,832,160	-	92,832,160	720,378	654,971,154	-
Mercer	462,552,561	-	462,552,561	3,589,408	2,750,920,085	-
Mineral	110,028,393	-	110,028,393	853,820	1,328,714,459	-
Mingo	118,948,001	-	118,948,001	923,036	866,219,137	-
Monongalia	1,431,451,298	332,540,643	1,098,910,655	8,527,547	7,720,891,164	638,274,708
Monroe	25,694,998	-	25,694,998	199,393	819,242,571	-
Morgan	50,322,902	-	50,322,902	390,506	1,506,704,740	-
Nicholas	169,622,990	-	169,622,990	1,316,274	1,328,679,902	-
Ohio	1,038,285,586	97,647,721	940,637,865	7,299,350	3,403,594,735	346,039,759
Pendleton	22,916,919	-	22,916,919	177,835	770,698,296	-
Pleasants	58,922,919	-	58,922,919	457,242	641,732,157	-
Pocahontas	51,591,661	-	51,591,661	400,351	1,058,343,629	-
Preston	184,932,539	-	184,932,539	1,435,077	1,906,783,922	-
Putnam	315,478,179	31,055,970	284,422,209	2,207,116	4,674,787,899	389,620,787
Raleigh	610,710,936	-	610,710,936	4,739,117	3,962,808,613	149,088,010
Randolph	247,389,780	6,805,723	240,584,057	1,866,932	1,716,007,772	8,078,177
Ritchie	82,125,248	-	82,125,248	637,292	1,124,236,511	-
Roane	64,493,203	-	64,493,203	500,467	755,764,864	-
Summers	74,505,598	-	74,505,598	578,163	843,578,548	-
Taylor	87,640,740	-	87,640,740	680,092	1,214,809,481	-
Tucker	108,039,923	-	108,039,923	838,390	1,076,314,576	-
Tyler	47,102,377	-	47,102,377	365,514	2,396,404,418	-
Upshur	152,786,115	-	152,786,115	1,185,620	1,283,281,852	-
Wayne	189,875,783	-	189,875,783	1,473,436	1,629,185,482	-
Webster	29,404,433	-	29,404,433	228,178	495,354,839	-
Wetzel	197,493,296	279,540	197,213,756	1,530,379	3,521,270,056	279,540
Wirt	15,144,279	-	15,144,279	117,520	308,414,717	-
Wood	1,064,108,702	6,437,470	1,057,671,232	8,207,529	4,971,153,952	11,220,514
Wyoming	62,289,368	-	62,289,368	483,365	992,418,983	-
Total	18,743,370,203	1,011,221,808	17,732,148,395	137,601,468	128,170,249,956	3,287,822,084

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2026-27 YEAR**

County	Total Assessed Valuations Less TIF	Total Proj. Gross Tax Collections	Applicable Local Share Percentage	Proj. Taxes At Applicable Local Share Percentage	Allow. for Uncollectables, Exonerations, & Discounts (4%)	Proj. Gross Taxes Less Allowances For Uncollected. & Discounts
Barbour	1,237,639,302	7,627,144	85.00%	6,483,072	305,086	7,322,058
Berkeley	9,697,128,973	50,546,887	85.00%	42,964,854	2,021,875	48,525,012
Boone	969,012,559	6,208,459	85.00%	5,277,190	248,338	5,960,121
Braxton	950,142,240	6,022,792	85.00%	5,119,373	240,912	5,781,880
Brooke	1,481,615,958	9,900,912	85.00%	8,415,775	396,036	9,504,876
Cabell	4,781,603,411	29,045,290	85.00%	24,688,497	1,161,812	27,883,478
Calhoun	528,753,920	3,633,500	85.00%	3,088,475	145,340	3,488,160
Clay	339,849,386	2,000,024	85.00%	1,700,020	80,001	1,920,023
Doddridge	1,449,778,469	10,497,647	85.00%	8,923,000	419,906	10,077,741
Fayette	1,904,322,703	11,863,043	85.00%	10,083,587	474,522	11,388,521
Gilmer	438,347,394	2,758,727	85.00%	2,344,918	110,349	2,648,378
Grant	1,284,561,309	8,706,878	85.00%	7,400,846	348,275	8,358,603
Greenbrier	2,152,242,034	13,105,126	85.00%	11,139,357	524,205	12,580,921
Hampshire	1,742,326,755	9,534,845	85.00%	8,104,618	381,394	9,153,451
Hancock	1,342,737,503	8,337,643	85.00%	7,086,997	333,506	8,004,137
Hardy	1,228,655,815	7,150,058	85.00%	6,077,549	286,002	6,864,056
Harrison	4,882,382,424	30,786,142	85.00%	26,168,221	1,231,446	29,554,696
Jackson	1,959,828,768	12,633,495	85.00%	10,738,471	505,340	12,128,155
Jefferson	6,382,757,822	31,989,665	85.00%	27,191,215	1,279,587	30,710,078
Kanawha	11,122,786,433	67,928,872	85.00%	57,739,541	2,717,155	65,211,717
Lewis	1,449,785,783	9,622,851	85.00%	8,179,423	384,914	9,237,937
Lincoln	521,575,662	3,018,925	85.00%	2,566,086	120,757	2,898,168
Logan	1,461,555,985	9,963,525	85.00%	8,468,996	398,541	9,564,984
Marion	3,245,715,776	18,662,515	85.00%	15,863,138	746,501	17,916,014
Marshall	6,657,992,009	49,073,131	85.00%	41,712,161	1,962,925	47,110,206
Mason	1,488,642,460	9,009,938	85.00%	7,658,447	360,398	8,649,540
McDowell	654,971,154	4,904,308	85.00%	4,168,662	196,172	4,708,136
Mercer	2,750,920,085	16,169,164	85.00%	13,743,789	646,767	15,522,397
Mineral	1,328,714,459	7,516,970	85.00%	6,389,425	300,679	7,216,291
Mingo	866,219,137	6,026,914	85.00%	5,122,877	241,077	5,785,837
Monongalia	7,082,616,456	42,117,128	85.00%	35,799,559	1,684,685	40,432,443
Monroe	819,242,571	4,705,495	85.00%	3,999,671	188,220	4,517,275
Morgan	1,506,704,740	7,675,843	85.00%	6,524,467	307,034	7,368,809
Nicholas	1,328,679,902	8,395,692	85.00%	7,136,338	335,828	8,059,864
Ohio	3,057,554,976	19,381,249	85.00%	16,474,062	775,250	18,605,999
Pendleton	770,698,296	4,272,908	85.00%	3,631,972	170,916	4,101,992
Pleasants	641,732,157	4,177,566	85.00%	3,550,931	167,103	4,010,463
Pocahontas	1,058,343,629	6,485,583	85.00%	5,512,746	259,423	6,226,160
Preston	1,906,783,922	10,882,053	85.00%	9,249,745	435,282	10,446,771
Putnam	4,285,167,112	24,386,675	85.00%	20,728,674	975,467	23,411,208
Raleigh	3,813,720,603	23,719,108	85.00%	20,161,242	948,764	22,770,344
Randolph	1,707,929,595	10,264,924	85.00%	8,725,185	410,597	9,854,327
Ritchie	1,124,236,511	7,512,079	85.00%	6,385,267	300,483	7,211,596
Roane	755,764,864	4,361,320	85.00%	3,707,122	174,453	4,186,867
Summers	843,578,548	5,129,736	85.00%	4,360,276	205,189	4,924,547
Taylor	1,214,809,481	7,315,201	85.00%	6,217,921	292,608	7,022,593
Tucker	1,076,314,576	6,605,367	85.00%	5,614,562	264,215	6,341,152
Tyler	2,396,404,418	17,670,325	85.00%	15,019,776	706,813	16,963,512
Upshur	1,283,281,852	7,691,261	85.00%	6,537,572	307,650	7,383,611
Wayne	1,629,185,482	10,065,250	85.00%	8,555,463	402,610	9,662,640
Webster	495,354,839	3,553,219	85.00%	3,020,236	142,129	3,411,090
Wetzel	3,520,990,516	25,915,026	85.00%	22,027,772	1,036,601	24,878,425
Wirt	308,414,717	1,832,225	85.00%	1,557,391	73,289	1,758,936
Wood	4,959,933,438	27,879,409	85.00%	23,697,498	1,115,176	26,764,233
Wyoming	992,418,983	7,232,595	85.00%	6,147,706	289,304	6,943,291
Total	124,882,427,872	763,472,627	-	648,951,734	30,538,907	732,933,720

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2026-27 YEAR**

County	Assessor's Valuation Fund Percent 2026-27	Allowance For Assessor's Valuation Fund	Growth Counties School Facilities Act	Adjustment to Cap LS at Step 8	Local Share Calculations
Barbour	2.00%	146,441	-	-	6,031,545
Berkeley	2.00%	970,500	1,586,184	-	38,386,295
Boone	2.00%	119,202	-	-	4,909,650
Braxton	2.00%	115,638	-	-	4,762,823
Brooke	1.80%	171,088	-	-	7,848,651
Cabell	1.25%	348,543	-	-	23,178,142
Calhoun	2.00%	69,763	-	-	2,873,372
Clay	2.00%	38,400	-	-	1,581,619
Doddridge	1.50%	151,166	-	-	8,351,928
Fayette	2.00%	227,770	-	-	9,381,295
Gilmer	2.00%	52,968	-	-	2,181,601
Grant	0.50%	41,793	-	-	7,010,778
Greenbrier	2.00%	251,618	-	-	10,363,534
Hampshire	2.00%	183,069	-	-	7,540,155
Hancock	1.50%	120,062	-	-	6,633,429
Hardy	1.85%	126,985	-	-	5,664,562
Harrison	2.00%	591,094	-	-	24,345,681
Jackson	2.00%	242,563	-	-	9,990,568
Jefferson	1.90%	583,491	-	-	25,328,137
Kanawha	2.00%	1,304,234	-	-	53,718,152
Lewis	2.00%	184,759	-	-	7,609,750
Lincoln	2.00%	57,963	-	-	2,387,366
Logan	2.00%	191,300	-	-	7,879,155
Marion	2.00%	358,320	-	-	14,758,317
Marshall	1.85%	871,539	-	5,466,113	33,411,584
Mason	2.00%	172,991	-	-	7,125,058
McDowell	2.00%	94,163	-	-	3,878,327
Mercer	2.00%	310,448	-	-	12,786,574
Mineral	2.00%	144,326	-	-	5,944,420
Mingo	2.00%	115,717	-	-	4,766,083
Monongalia	2.00%	808,649	-	-	33,306,225
Monroe	2.00%	90,346	-	-	3,721,105
Morgan	2.00%	147,376	-	-	6,070,057
Nicholas	2.00%	161,197	-	-	6,639,313
Ohio	2.00%	372,120	-	-	15,326,692
Pendleton	2.00%	82,040	-	-	3,379,016
Pleasants	1.60%	64,167	-	-	3,319,661
Pocahontas	2.00%	124,523	-	-	5,128,800
Preston	2.00%	208,935	-	-	8,605,528
Putnam	2.00%	468,224	-	-	19,284,983
Raleigh	2.00%	455,407	-	-	18,757,071
Randolph	2.00%	197,087	-	-	8,117,501
Ritchie	1.70%	122,597	-	-	5,962,187
Roane	2.00%	83,737	-	-	3,448,932
Summers	1.00%	49,245	-	-	4,105,842
Taylor	2.00%	140,452	-	-	5,784,861
Tucker	1.50%	95,117	-	-	5,255,230
Tyler	1.50%	254,453	-	2,231,480	11,827,030
Upshur	2.00%	147,672	-	-	6,082,250
Wayne	2.00%	193,253	-	-	7,959,600
Webster	2.00%	68,222	-	-	2,809,885
Wetzel	2.00%	497,569	-	2,924,737	17,568,865
Wirt	2.00%	35,179	-	-	1,448,923
Wood	2.00%	535,285	-	-	22,047,037
Wyoming	2.00%	138,866	-	-	5,719,536
Total	1.88%	13,899,632	1,586,184	10,622,330	592,304,681

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2026-27 YEAR**

County	Actual Local Share Calculations 2025-26	Actual Local Share Calculations 2026-27	Difference	Percent Change
Barbour	5,453,676	6,031,545	577,869	10.60%
Berkeley	36,084,331	38,386,295	2,301,964	6.38%
Boone	5,485,750	4,909,650	(576,100)	-10.50%
Braxton	4,029,704	4,762,823	733,119	18.19%
Brooke	8,063,681	7,848,651	(215,030)	-2.67%
Cabell	22,035,631	23,178,142	1,142,511	5.18%
Calhoun	2,918,943	2,873,372	(45,571)	-1.56%
Clay	1,436,263	1,581,619	145,356	10.12%
Doddridge	9,306,295	8,351,928	(954,367)	-10.26%
Fayette	8,913,198	9,381,295	468,097	5.25%
Gilmer	2,117,391	2,181,601	64,210	3.03%
Grant	7,227,064	7,010,778	(216,286)	-2.99%
Greenbrier	9,119,339	10,363,534	1,244,195	13.64%
Hampshire	7,158,795	7,540,155	381,360	5.33%
Hancock	6,707,615	6,633,429	(74,186)	-1.11%
Hardy	5,500,525	5,664,562	164,037	2.98%
Harrison	23,119,867	24,345,681	1,225,814	5.30%
Jackson	9,519,875	9,990,568	470,693	4.94%
Jefferson	23,576,635	25,328,137	1,751,502	7.43%
Kanawha	53,355,451	53,718,152	362,701	0.68%
Lewis	6,474,250	7,609,750	1,135,500	17.54%
Lincoln	2,359,523	2,387,366	27,843	1.18%
Logan	7,936,493	7,879,155	(57,338)	-0.72%
Marion	14,089,484	14,758,317	668,833	4.75%
Marshall	32,922,555	33,411,584	489,029	1.49%
Mason	6,696,932	7,125,058	428,126	6.39%
McDowell	3,993,501	3,878,327	(115,174)	-2.88%
Mercer	11,996,617	12,786,574	789,957	6.58%
Mineral	5,857,158	5,944,420	87,262	1.49%
Mingo	4,863,576	4,766,083	(97,493)	-2.00%
Monongalia	31,569,147	33,306,225	1,737,078	5.50%
Monroe	2,657,123	3,721,105	1,063,982	40.04%
Morgan	5,698,811	6,070,057	371,246	6.51%
Nicholas	5,374,218	6,639,313	1,265,095	23.54%
Ohio	14,183,012	15,326,692	1,143,680	8.06%
Pendleton	3,277,151	3,379,016	101,865	3.11%
Pleasants	3,367,722	3,319,661	(48,061)	-1.43%
Pocahontas	4,914,720	5,128,800	214,080	4.36%
Preston	8,331,380	8,605,528	274,148	3.29%
Putnam	18,687,396	19,284,983	597,587	3.20%
Raleigh	17,594,233	18,757,071	1,162,838	6.61%
Randolph	7,938,261	8,117,501	179,240	2.26%
Ritchie	5,366,984	5,962,187	595,203	11.09%
Roane	3,245,390	3,448,932	203,542	6.27%
Summers	3,301,897	4,105,842	803,945	24.35%
Taylor	5,696,873	5,784,861	87,988	1.54%
Tucker	5,116,151	5,255,230	139,079	2.72%
Tyler	11,136,548	11,827,030	690,482	6.20%
Upshur	6,003,222	6,082,250	79,028	1.32%
Wayne	7,713,701	7,959,600	245,899	3.19%
Webster	1,587,616	2,809,885	1,222,269	76.99%
Wetzel	17,918,957	17,568,865	(350,092)	-1.95%
Wirt	1,428,605	1,448,923	20,318	1.42%
Wood	20,555,748	22,047,037	1,491,289	7.25%
Wyoming	5,817,984	5,719,536	(98,448)	-1.69%
Total	566,802,968	592,304,681	25,501,713	4.50%

COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2026-27 YEAR

County	Increased Net Enroll 50 or More (3 of 5 yrs)	Class I		Class II	
		Assessed Valuation New Property	Proj Taxes @ 19.40	Assessed Valuation New Property	Proj Taxes @ 38.80
Barbour	-	-	-	-	-
Berkeley	Yes	-	-	131,554,644	510,432
Boone	-	-	-	-	-
Braxton	-	-	-	-	-
Brooke	-	-	-	-	-
Cabell	-	-	-	-	-
Calhoun	-	-	-	-	-
Clay	-	-	-	-	-
Doddridge	-	-	-	-	-
Fayette	-	-	-	-	-
Gilmer	-	-	-	-	-
Grant	-	-	-	-	-
Greenbrier	-	-	-	-	-
Hampshire	-	-	-	-	-
Hancock	-	-	-	-	-
Hardy	-	-	-	-	-
Harrison	-	-	-	-	-
Jackson	-	-	-	-	-
Jefferson	-	-	-	-	-
Kanawha	-	-	-	-	-
Lewis	-	-	-	-	-
Lincoln	-	-	-	-	-
Logan	-	-	-	-	-
Marion	-	-	-	-	-
Marshall	-	-	-	-	-
Mason	-	-	-	-	-
McDowell	-	-	-	-	-
Mercer	-	-	-	-	-
Mineral	-	-	-	-	-
Mingo	-	-	-	-	-
Monongalia	-	-	-	-	-
Monroe	-	-	-	-	-
Morgan	-	-	-	-	-
Nicholas	-	-	-	-	-
Ohio	-	-	-	-	-
Pendleton	-	-	-	-	-
Pleasants	-	-	-	-	-
Pocahontas	-	-	-	-	-
Preston	-	-	-	-	-
Putnam	-	-	-	-	-
Raleigh	-	-	-	-	-
Randolph	-	-	-	-	-
Ritchie	-	-	-	-	-
Roane	-	-	-	-	-
Summers	-	-	-	-	-
Taylor	-	-	-	-	-
Tucker	-	-	-	-	-
Tyler	-	-	-	-	-
Upshur	-	-	-	-	-
Wayne	-	-	-	-	-
Webster	-	-	-	-	-
Wetzel	-	-	-	-	-
Wirt	-	-	-	-	-
Wood	-	-	-	-	-
Wyoming	-	-	-	-	-
Total	-	-	-	131,554,644	510,432

COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2026-27 YEAR

County	Class III		Class IV		Total	Projected
	Assessed Valuation New Property	Proj Taxes @ 77.60	Assessed Valuation New Property	Proj Taxes @ 77.60	Assessed Valuation New Property	Gross Tax Collections New Property
Barbour	-	-	-	-	-	-
Berkeley	187,901,585	1,458,116	4,799,975	37,248	324,256,204	2,005,796
Boone	-	-	-	-	-	-
Braxton	-	-	-	-	-	-
Brooke	-	-	-	-	-	-
Cabell	-	-	-	-	-	-
Calhoun	-	-	-	-	-	-
Clay	-	-	-	-	-	-
Doddridge	-	-	-	-	-	-
Fayette	-	-	-	-	-	-
Gilmer	-	-	-	-	-	-
Grant	-	-	-	-	-	-
Greenbrier	-	-	-	-	-	-
Hampshire	-	-	-	-	-	-
Hancock	-	-	-	-	-	-
Hardy	-	-	-	-	-	-
Harrison	-	-	-	-	-	-
Jackson	-	-	-	-	-	-
Jefferson	-	-	-	-	-	-
Kanawha	-	-	-	-	-	-
Lewis	-	-	-	-	-	-
Lincoln	-	-	-	-	-	-
Logan	-	-	-	-	-	-
Marion	-	-	-	-	-	-
Marshall	-	-	-	-	-	-
Mason	-	-	-	-	-	-
McDowell	-	-	-	-	-	-
Mercer	-	-	-	-	-	-
Mineral	-	-	-	-	-	-
Mingo	-	-	-	-	-	-
Monongalia	-	-	-	-	-	-
Monroe	-	-	-	-	-	-
Morgan	-	-	-	-	-	-
Nicholas	-	-	-	-	-	-
Ohio	-	-	-	-	-	-
Pendleton	-	-	-	-	-	-
Pleasants	-	-	-	-	-	-
Pocahontas	-	-	-	-	-	-
Preston	-	-	-	-	-	-
Putnam	-	-	-	-	-	-
Raleigh	-	-	-	-	-	-
Randolph	-	-	-	-	-	-
Ritchie	-	-	-	-	-	-
Roane	-	-	-	-	-	-
Summers	-	-	-	-	-	-
Taylor	-	-	-	-	-	-
Tucker	-	-	-	-	-	-
Tyler	-	-	-	-	-	-
Upshur	-	-	-	-	-	-
Wayne	-	-	-	-	-	-
Webster	-	-	-	-	-	-
Wetzel	-	-	-	-	-	-
Wirt	-	-	-	-	-	-
Wood	-	-	-	-	-	-
Wyoming	-	-	-	-	-	-
Total	187,901,585	1,458,116	4,799,975	37,248	324,256,204	2,005,796

**COUNTY BOARDS OF EDUCATION
ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
FOR THE 2026-27 YEAR**

County	Applicable Local Share Percentage	Proj. Taxes At Applicable Local Share Percentage	Allow. for Uncollectables, Exonerations, & Discounts (4%)	Proj. Gross Taxes Less Allowances For Uncollected. & Discounts	Assessor's Valuation Fund Percent 2026-27	Allowance For Assessor's Valuation Fund	Local Share Impact of Growth Counties Facilities Act
Barbour	85.00%	-	-	-	2.00%	-	-
Berkeley	85.00%	1,704,927	80,232	1,925,564	2.00%	38,511	1,586,184
Boone	85.00%	-	-	-	2.00%	-	-
Braxton	85.00%	-	-	-	2.00%	-	-
Brooke	85.00%	-	-	-	1.80%	-	-
Cabell	85.00%	-	-	-	1.25%	-	-
Calhoun	85.00%	-	-	-	2.00%	-	-
Clay	85.00%	-	-	-	2.00%	-	-
Doddridge	85.00%	-	-	-	1.50%	-	-
Fayette	85.00%	-	-	-	2.00%	-	-
Gilmer	85.00%	-	-	-	2.00%	-	-
Grant	85.00%	-	-	-	0.50%	-	-
Greenbrier	85.00%	-	-	-	2.00%	-	-
Hampshire	85.00%	-	-	-	2.00%	-	-
Hancock	85.00%	-	-	-	1.50%	-	-
Hardy	85.00%	-	-	-	1.85%	-	-
Harrison	85.00%	-	-	-	2.00%	-	-
Jackson	85.00%	-	-	-	2.00%	-	-
Jefferson	85.00%	-	-	-	1.90%	-	-
Kanawha	85.00%	-	-	-	2.00%	-	-
Lewis	85.00%	-	-	-	2.00%	-	-
Lincoln	85.00%	-	-	-	2.00%	-	-
Logan	85.00%	-	-	-	2.00%	-	-
Marion	85.00%	-	-	-	2.00%	-	-
Marshall	85.00%	-	-	-	1.85%	-	-
Mason	85.00%	-	-	-	2.00%	-	-
McDowell	85.00%	-	-	-	2.00%	-	-
Mercer	85.00%	-	-	-	2.00%	-	-
Mineral	85.00%	-	-	-	2.00%	-	-
Mingo	85.00%	-	-	-	2.00%	-	-
Monongalia	85.00%	-	-	-	2.00%	-	-
Monroe	85.00%	-	-	-	2.00%	-	-
Morgan	85.00%	-	-	-	2.00%	-	-
Nicholas	85.00%	-	-	-	2.00%	-	-
Ohio	85.00%	-	-	-	2.00%	-	-
Pendleton	85.00%	-	-	-	2.00%	-	-
Pleasants	85.00%	-	-	-	1.60%	-	-
Pocahontas	85.00%	-	-	-	2.00%	-	-
Preston	85.00%	-	-	-	2.00%	-	-
Putnam	85.00%	-	-	-	2.00%	-	-
Raleigh	85.00%	-	-	-	2.00%	-	-
Randolph	85.00%	-	-	-	2.00%	-	-
Ritchie	85.00%	-	-	-	1.70%	-	-
Roane	85.00%	-	-	-	2.00%	-	-
Summers	85.00%	-	-	-	1.00%	-	-
Taylor	85.00%	-	-	-	2.00%	-	-
Tucker	85.00%	-	-	-	1.50%	-	-
Tyler	85.00%	-	-	-	1.50%	-	-
Upshur	85.00%	-	-	-	2.00%	-	-
Wayne	85.00%	-	-	-	2.00%	-	-
Webster	85.00%	-	-	-	2.00%	-	-
Wetzel	85.00%	-	-	-	2.00%	-	-
Wirt	85.00%	-	-	-	2.00%	-	-
Wood	85.00%	-	-	-	2.00%	-	-
Wyoming	85.00%	-	-	-	2.00%	-	-
Total	85.00%	1,704,927	80,232	1,925,564	1.88%	38,511	1,586,184