

**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	53,423,733,417	913,913,184	52,509,820,233	38.80	203,738,101
Class III	55,720,289,878	1,156,464,289	54,563,825,589	77.60	423,415,285
Class IV	<u>18,707,547,728</u>	<u>957,733,820</u>	<u>17,749,813,908</u>	77.60	<u>137,738,558</u>
Total	<u>127,851,571,023</u>	<u>3,028,111,293</u>	<u>124,823,459,730</u>		764,891,944

Projected regular levy gross tax collections at applicable rates

650,158,154

Less:

Allowance for uncollectibles (4% of gross) 30,595,680

Allowance for Assessor's Valuation Fund 13,827,142

Funding for Growth Counties School Facilities Act 691,488

Adjustment to Cap Marshall at Step 8 Calculated Amount 6,424,790

Adjustment to Cap Tyler at Step 8 Calculated Amount 3,154,281

Adjustment to Cap Wetzel at Step 8 Calculated Amount 947,285

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

\$ 594,517,488

Local Share Appropriation - 2025-26

566,802,968

Increase From Previous Year's Local Share Appropriation

\$ 27,714,520

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

2,771,452

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

5,542,904

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

5,542,904

Balance of Increase Over Prior Year's Appropriation after Earmarks

\$ 13,857,260

OSF

12/15/25

Local Share 27 at 19.40c PCOMPS

**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	-	-	-	-	420,196,337	-
Berkeley	-	-	-	-	6,281,020,804	67,973,930
Boone	-	-	-	-	323,740,715	-
Braxton	-	-	-	-	342,044,331	-
Brooke	-	-	-	-	426,622,151	-
Cabell	-	-	-	-	1,981,722,839	5,863,160
Calhoun	-	-	-	-	118,423,090	-
Clay	-	-	-	-	126,529,562	-
Doddridge	-	-	-	-	196,999,730	-
Fayette	-	-	-	-	773,273,385	160,900
Gilmer	-	-	-	-	165,571,257	-
Grant	-	-	-	-	327,356,819	-
Greenbrier	-	-	-	-	1,248,974,907	311,366,240
Hampshire	-	-	-	-	1,003,278,226	-
Hancock	-	-	-	-	540,265,428	-
Hardy	-	-	-	-	619,180,389	-
Harrison	-	-	-	-	2,002,917,730	79,383,350
Jackson	-	-	-	-	681,157,200	-
Jefferson	-	-	-	-	4,433,308,655	-
Kanawha	-	-	-	-	4,702,210,174	189,930
Lewis	-	-	-	-	423,427,382	-
Lincoln	-	-	-	-	274,015,399	-
Logan	-	-	-	-	365,792,294	-
Marion	-	-	-	-	1,770,247,325	39,344,240
Marshall	-	-	-	-	694,204,808	54,610
Mason	-	-	-	-	626,267,362	-
McDowell	-	-	-	-	48,632,064	-
Mercer	-	-	-	-	1,278,385,492	-
Mineral	-	-	-	-	726,625,138	-
Mingo	-	-	-	-	178,081,750	-
Monongalia	-	-	-	-	3,430,473,462	41,357,330
Monroe	-	-	-	-	430,655,929	-
Morgan	-	-	-	-	1,000,339,014	-
Nicholas	-	-	-	-	515,892,387	-
Ohio	-	-	-	-	1,133,786,153	-
Pendleton	-	-	-	-	435,316,059	-
Pleasants	-	-	-	-	209,481,553	-
Pocahontas	-	-	-	-	439,916,027	-
Preston	-	-	-	-	994,790,326	-
Putnam	-	-	-	-	2,498,352,806	245,221,660
Raleigh	-	-	-	-	1,557,984,407	120,439,220
Randolph	-	-	-	-	779,115,481	1,846,544
Ritchie	-	-	-	-	317,667,288	-
Roane	-	-	-	-	382,328,415	-
Summers	-	-	-	-	361,246,451	-
Taylor	-	-	-	-	537,778,219	-
Tucker	-	-	-	-	477,904,060	-
Tyler	-	-	-	-	236,099,965	-
Upshur	-	-	-	-	605,333,912	-
Wayne	-	-	-	-	672,101,592	-
Webster	-	-	-	-	79,496,931	-
Wetzel	-	-	-	-	371,789,175	-
Wirt	-	-	-	-	143,996,981	-
Wood	-	-	-	-	2,588,896,577	712,070
Wyoming	-	-	-	-	122,517,503	-
Total	-	-	-	-	53,423,733,417	913,913,184

**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	420,196,337	1,630,362	601,948,865	-	601,948,865	4,671,123
Berkeley	6,213,046,874	24,106,622	2,880,038,573	170,888,070	2,709,150,503	21,023,008
Boone	323,740,715	1,256,114	619,629,616	-	619,629,616	4,808,326
Braxton	342,044,331	1,327,132	572,701,931	-	572,701,931	4,444,167
Brooke	426,622,151	1,655,294	758,723,061	-	758,723,061	5,887,691
Cabell	1,975,859,679	7,666,336	1,349,423,662	21,787,183	1,327,636,479	10,302,459
Calhoun	118,423,090	459,482	406,658,155	-	406,658,155	3,155,667
Clay	126,529,562	490,935	153,773,728	-	153,773,728	1,193,284
Doddridge	196,999,730	764,359	1,244,811,183	-	1,244,811,183	9,659,735
Fayette	773,112,485	2,999,676	880,996,125	2,775,780	878,220,345	6,814,990
Gilmer	165,571,257	642,416	234,003,690	-	234,003,690	1,815,869
Grant	327,356,819	1,270,144	940,620,288	-	940,620,288	7,299,213
Greenbrier	937,608,667	3,637,922	1,043,690,225	133,930,780	909,759,445	7,059,733
Hampshire	1,003,278,226	3,892,720	651,385,240	-	651,385,240	5,054,749
Hancock	540,265,428	2,096,230	520,429,278	-	520,429,278	4,038,531
Hardy	619,180,389	2,402,420	478,114,950	-	478,114,950	3,710,172
Harrison	1,923,534,380	7,463,313	1,942,538,358	18,482,538	1,924,055,820	14,930,673
Jackson	681,157,200	2,642,890	1,132,195,261	-	1,132,195,261	8,785,835
Jefferson	4,433,308,655	17,201,238	1,254,154,471	-	1,254,154,471	9,732,239
Kanawha	4,702,020,244	18,243,839	3,036,916,243	464,540	3,036,451,703	23,562,865
Lewis	423,427,382	1,642,898	956,311,097	-	956,311,097	7,420,974
Lincoln	274,015,399	1,063,180	215,369,456	-	215,369,456	1,671,267
Logan	365,792,294	1,419,274	977,679,277	-	977,679,277	7,586,791
Marion	1,730,903,085	6,715,904	732,431,943	-	732,431,943	5,683,672
Marshall	694,150,198	2,693,303	5,747,264,755	270,282,388	5,476,982,367	42,501,383
Mason	626,267,362	2,429,917	711,685,212	-	711,685,212	5,522,677
McDowell	48,632,064	188,692	519,808,601	-	519,808,601	4,033,715
Mercer	1,278,385,492	4,960,136	968,365,256	-	968,365,256	7,514,514
Mineral	726,625,138	2,819,306	506,370,348	-	506,370,348	3,929,434
Mingo	178,081,750	690,957	583,789,413	-	583,789,413	4,530,206
Monongalia	3,389,116,132	13,149,771	2,895,660,699	213,539,513	2,682,121,186	20,813,260
Monroe	430,655,929	1,670,945	347,345,995	-	347,345,995	2,695,405
Morgan	1,000,339,014	3,881,315	418,099,663	-	418,099,663	3,244,453
Nicholas	515,892,387	2,001,662	664,708,377	-	664,708,377	5,158,137
Ohio	1,133,786,153	4,399,090	1,255,579,116	227,969,997	1,027,609,119	7,974,247
Pendleton	435,316,059	1,689,026	311,790,918	-	311,790,918	2,419,498
Pleasants	209,481,553	812,788	409,560,383	-	409,560,383	3,178,189
Pocahontas	439,916,027	1,706,874	565,019,353	-	565,019,353	4,384,550
Preston	994,790,326	3,859,786	739,065,322	-	739,065,322	5,735,147
Putnam	2,253,131,146	8,742,149	1,911,398,166	75,810,772	1,835,587,394	14,244,158
Raleigh	1,437,545,187	5,577,675	1,701,687,014	15,510,180	1,686,176,834	13,084,732
Randolph	777,268,937	3,015,803	715,881,483	-	715,881,483	5,555,240
Ritchie	317,667,288	1,232,549	678,100,076	-	678,100,076	5,262,057
Roane	382,328,415	1,483,434	291,187,815	-	291,187,815	2,259,617
Summers	361,246,451	1,401,636	405,082,691	-	405,082,691	3,143,442
Taylor	537,778,219	2,086,579	590,456,665	-	590,456,665	4,581,944
Tucker	477,904,060	1,854,268	528,254,384	-	528,254,384	4,099,254
Tyler	236,099,965	916,068	2,202,238,233	-	2,202,238,233	17,089,369
Upshur	605,333,912	2,348,696	566,851,253	-	566,851,253	4,398,766
Wayne	672,101,592	2,607,754	770,289,965	-	770,289,965	5,977,450
Webster	79,496,931	308,448	415,431,346	-	415,431,346	3,223,747
Wetzel	371,789,175	1,442,542	2,569,801,406	-	2,569,801,406	19,941,659
Wirt	143,996,981	558,708	151,520,936	-	151,520,936	1,175,802
Wood	2,588,184,507	10,042,156	1,187,129,846	5,022,548	1,182,107,298	9,173,153
Wyoming	122,517,503	475,368	806,320,510	-	806,320,510	6,257,047
Total	52,509,820,233	203,738,101	55,720,289,878	1,156,464,289	54,563,825,589	423,415,285

**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	91,447,960	-	91,447,960	709,636	1,113,593,162	-
Berkeley	657,606,549	16,321,923	641,284,626	4,976,369	9,818,665,926	255,183,923
Boone	82,904,311	-	82,904,311	643,337	1,026,274,641	-
Braxton	65,159,827	-	65,159,827	505,640	979,906,089	-
Brooke	559,908,220	17,082,449	542,825,771	4,212,328	1,745,253,433	17,082,449
Cabell	1,497,932,773	105,749,411	1,392,183,362	10,803,343	4,829,079,274	133,399,754
Calhoun	10,306,697	-	10,306,697	79,980	535,387,943	-
Clay	14,173,690	-	14,173,690	109,988	294,476,980	-
Doddridge	15,039,302	-	15,039,302	116,705	1,456,850,215	-
Fayette	290,416,705	1,361,318	289,055,387	2,243,070	1,944,686,215	4,297,998
Gilmer	35,490,552	-	35,490,552	275,407	435,065,499	-
Grant	55,049,825	-	55,049,825	427,187	1,323,026,933	-
Greenbrier	339,526,182	20,207,096	319,319,086	2,477,916	2,632,191,314	465,504,116
Hampshire	56,101,553	-	56,101,553	435,348	1,710,765,019	-
Hancock	328,812,586	-	328,812,586	2,551,586	1,389,507,293	-
Hardy	159,293,437	-	159,293,437	1,236,117	1,256,588,777	-
Harrison	1,458,409,368	295,211,902	1,163,197,466	9,026,412	5,403,865,456	393,077,790
Jackson	202,148,240	-	202,148,240	1,568,670	2,015,500,700	-
Jefferson	579,032,268	276,800	578,755,468	4,491,142	6,266,495,393	276,800
Kanawha	3,618,730,210	2,968,440	3,615,761,770	28,058,311	11,357,856,627	3,622,910
Lewis	86,495,345	-	86,495,345	671,204	1,466,233,824	-
Lincoln	23,212,358	-	23,212,358	180,128	512,597,214	-
Logan	144,456,899	-	144,456,899	1,120,986	1,487,928,470	-
Marion	746,894,042	47,384,615	699,509,427	5,428,193	3,249,573,309	86,728,855
Marshall	512,656,856	3,558,381	509,098,475	3,950,604	6,954,126,419	273,895,379
Mason	115,029,829	-	115,029,829	892,631	1,452,982,403	-
McDowell	94,543,829	-	94,543,829	733,660	662,984,494	-
Mercer	455,299,525	-	455,299,525	3,533,124	2,702,050,273	-
Mineral	110,549,146	-	110,549,146	857,861	1,343,544,632	-
Mingo	114,120,467	-	114,120,467	885,575	875,991,631	-
Monongalia	1,438,608,128	335,745,296	1,102,862,832	8,558,216	7,764,742,290	590,642,139
Monroe	27,346,991	-	27,346,991	212,213	805,348,915	-
Morgan	49,083,452	-	49,083,452	380,888	1,467,522,129	-
Nicholas	173,270,958	-	173,270,958	1,344,583	1,353,871,722	-
Ohio	838,359,403	84,321,745	754,037,658	5,851,332	3,227,724,672	312,291,742
Pendleton	22,318,023	-	22,318,023	173,188	769,425,000	-
Pleasants	60,257,572	-	60,257,572	467,599	679,299,509	-
Pocahontas	51,098,288	-	51,098,288	396,523	1,056,033,667	-
Preston	181,572,454	-	181,572,454	1,409,002	1,915,428,102	-
Putnam	292,760,342	15,260,365	277,499,977	2,153,400	4,702,511,314	336,292,797
Raleigh	588,836,378	-	588,836,378	4,569,370	3,848,507,798	135,949,400
Randolph	251,012,363	7,372,659	243,639,704	1,890,644	1,746,009,327	9,219,203
Ritchie	86,246,245	-	86,246,245	669,271	1,082,013,609	-
Roane	61,939,634	-	61,939,634	480,652	735,455,864	-
Summers	74,720,558	-	74,720,558	579,832	841,049,699	-
Taylor	91,836,028	-	91,836,028	712,648	1,220,070,912	-
Tucker	93,501,994	-	93,501,994	725,575	1,099,660,438	-
Tyler	51,079,527	-	51,079,527	396,377	2,489,417,725	-
Upshur	157,132,412	-	157,132,412	1,219,348	1,329,317,577	-
Wayne	186,607,106	-	186,607,106	1,448,071	1,628,998,663	-
Webster	29,868,639	-	29,868,639	231,781	524,796,917	-
Wetzel	203,066,333	255,780	202,810,553	1,573,810	3,144,656,914	255,780
Wirt	14,602,463	-	14,602,463	113,315	310,120,380	-
Wood	1,097,353,516	4,655,640	1,092,697,876	8,479,336	4,873,379,939	10,390,258
Wyoming	64,320,369	-	64,320,369	499,126	993,158,382	-
Total	18,707,547,728	957,733,820	17,749,813,908	137,738,558	127,851,571,023	3,028,111,293

**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	1,113,593,162	7,011,121	85.00%	5,959,453	280,445	6,730,676
Berkeley	9,563,482,003	50,105,999	85.00%	42,590,099	2,004,240	48,101,759
Boone	1,026,274,641	6,707,777	85.00%	5,701,610	268,311	6,439,466
Braxton	979,906,089	6,276,939	85.00%	5,335,398	251,078	6,025,861
Brooke	1,728,170,984	11,755,313	85.00%	9,992,016	470,213	11,285,100
Cabell	4,695,679,520	28,772,138	85.00%	24,456,317	1,150,886	27,621,252
Calhoun	535,387,943	3,695,129	85.00%	3,140,860	147,805	3,547,324
Clay	294,476,980	1,794,207	85.00%	1,525,076	71,768	1,722,439
Doddridge	1,456,850,215	10,540,799	85.00%	8,959,679	421,632	10,119,167
Fayette	1,940,388,217	12,057,736	85.00%	10,249,076	482,309	11,575,427
Gilmer	435,065,499	2,733,692	85.00%	2,323,638	109,348	2,624,344
Grant	1,323,026,933	8,996,544	85.00%	7,647,062	359,862	8,636,682
Greenbrier	2,166,687,198	13,175,571	85.00%	11,199,235	527,023	12,648,548
Hampshire	1,710,765,019	9,382,817	85.00%	7,975,394	375,313	9,007,504
Hancock	1,389,507,293	8,686,347	85.00%	7,383,395	347,454	8,338,893
Hardy	1,256,588,777	7,348,709	85.00%	6,246,403	293,948	7,054,761
Harrison	5,010,787,666	31,420,398	85.00%	26,707,338	1,256,816	30,163,582
Jackson	2,015,500,700	12,997,395	85.00%	11,047,786	519,896	12,477,499
Jefferson	6,266,218,593	31,424,619	85.00%	26,710,926	1,256,985	30,167,634
Kanawha	11,354,233,717	69,865,015	85.00%	59,385,263	2,794,601	67,070,414
Lewis	1,466,233,824	9,735,076	85.00%	8,274,815	389,403	9,345,673
Lincoln	512,597,214	2,914,575	85.00%	2,477,389	116,583	2,797,992
Logan	1,487,928,470	10,127,051	85.00%	8,607,993	405,082	9,721,969
Marion	3,162,844,454	17,827,769	85.00%	15,153,604	713,111	17,114,658
Marshall	6,680,231,040	49,145,290	85.00%	41,773,497	1,965,812	47,179,478
Mason	1,452,982,403	8,845,225	85.00%	7,518,441	353,809	8,491,416
McDowell	662,984,494	4,956,067	85.00%	4,212,657	198,243	4,757,824
Mercer	2,702,050,273	16,007,774	85.00%	13,606,608	640,311	15,367,463
Mineral	1,343,544,632	7,606,601	85.00%	6,465,611	304,264	7,302,337
Mingo	875,991,631	6,106,738	85.00%	5,190,727	244,270	5,862,468
Monongalia	7,174,100,151	42,521,247	85.00%	36,143,060	1,700,850	40,820,397
Monroe	805,348,915	4,578,563	85.00%	3,891,779	183,143	4,395,420
Morgan	1,467,522,129	7,506,656	85.00%	6,380,658	300,266	7,206,390
Nicholas	1,353,871,722	8,504,382	85.00%	7,228,725	340,175	8,164,207
Ohio	2,915,432,930	18,224,669	85.00%	15,490,969	728,987	17,495,682
Pendleton	769,425,000	4,281,712	85.00%	3,639,455	171,268	4,110,444
Pleasants	679,299,509	4,458,576	85.00%	3,789,790	178,343	4,280,233
Pocahontas	1,056,033,667	6,487,947	85.00%	5,514,755	259,518	6,228,429
Preston	1,915,428,102	11,003,935	85.00%	9,353,345	440,157	10,563,778
Putnam	4,366,218,517	25,139,707	85.00%	21,368,751	1,005,588	24,134,119
Raleigh	3,712,558,398	23,231,777	85.00%	19,747,010	929,271	22,302,506
Randolph	1,736,790,124	10,461,687	85.00%	8,892,434	418,467	10,043,220
Ritchie	1,082,013,609	7,163,877	85.00%	6,089,295	286,555	6,877,322
Roane	735,455,864	4,223,703	85.00%	3,590,148	168,948	4,054,755
Summers	841,049,699	5,124,910	85.00%	4,356,174	204,996	4,919,914
Taylor	1,220,070,912	7,381,171	85.00%	6,273,995	295,247	7,085,924
Tucker	1,099,660,438	6,679,097	85.00%	5,677,232	267,164	6,411,933
Tyler	2,489,417,725	18,401,814	85.00%	15,641,542	736,073	17,665,741
Upshur	1,329,317,577	7,966,810	85.00%	6,771,789	318,672	7,648,138
Wayne	1,628,998,663	10,033,275	85.00%	8,528,284	401,331	9,631,944
Webster	524,796,917	3,763,976	85.00%	3,199,380	150,559	3,613,417
Wetzel	3,144,401,134	22,958,011	85.00%	19,514,309	918,320	22,039,691
Wirt	310,120,380	1,847,825	85.00%	1,570,651	73,913	1,773,912
Wood	4,862,989,681	27,694,645	85.00%	23,540,448	1,107,786	26,586,859
Wyoming	993,158,382	7,231,541	85.00%	6,146,810	289,262	6,942,279
Total	124,823,459,730	764,891,944	-	650,158,154	30,595,680	734,296,264

**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%	134,614	-	-	5,544,394
Berkeley	2.00%	962,035	691,488	-	38,932,336
Boone	2.00%	128,789	-	-	5,304,510
Braxton	2.00%	120,517	-	-	4,963,803
Brooke	1.75%	197,489	-	-	9,324,314
Cabell	1.25%	345,266	-	-	22,960,165
Calhoun	2.00%	70,946	-	-	2,922,109
Clay	2.00%	34,449	-	-	1,418,859
Doddridge	1.25%	126,490	-	-	8,411,557
Fayette	2.00%	231,509	-	-	9,535,258
Gilmer	2.00%	52,487	-	-	2,161,803
Grant	2.00%	172,734	-	-	7,114,466
Greenbrier	2.00%	252,971	-	-	10,419,241
Hampshire	2.00%	180,150	-	-	7,419,931
Hancock	2.00%	166,778	-	-	6,869,163
Hardy	1.90%	134,040	-	-	5,818,415
Harrison	2.00%	603,272	-	-	24,847,250
Jackson	2.00%	249,550	-	-	10,278,340
Jefferson	1.85%	558,101	-	-	24,895,840
Kanawha	2.00%	1,341,408	-	-	55,249,254
Lewis	2.00%	186,913	-	-	7,698,499
Lincoln	2.00%	55,960	-	-	2,304,846
Logan	2.00%	194,439	-	-	8,008,472
Marion	2.00%	342,293	-	-	14,098,200
Marshall	1.50%	707,692	-	6,424,790	32,675,203
Mason	2.00%	169,828	-	-	6,994,804
McDowell	2.00%	95,156	-	-	3,919,258
Mercer	2.00%	307,349	-	-	12,658,948
Mineral	2.00%	146,047	-	-	6,015,300
Mingo	2.00%	117,249	-	-	4,829,208
Monongalia	2.00%	816,408	-	-	33,625,802
Monroe	2.00%	87,908	-	-	3,620,728
Morgan	2.00%	144,128	-	-	5,936,264
Nicholas	2.00%	163,284	-	-	6,725,266
Ohio	2.00%	349,914	-	-	14,412,068
Pendleton	2.00%	82,209	-	-	3,385,978
Pleasants	1.30%	55,643	-	-	3,555,804
Pocahontas	2.00%	124,569	-	-	5,130,668
Preston	2.00%	211,276	-	-	8,701,912
Putnam	2.00%	482,682	-	-	19,880,481
Raleigh	2.00%	446,050	-	-	18,371,689
Randolph	2.00%	200,864	-	-	8,273,103
Ritchie	1.70%	116,914	-	-	5,685,826
Roane	2.00%	81,095	-	-	3,340,105
Summers	2.00%	98,398	-	-	4,052,780
Taylor	2.00%	141,718	-	-	5,837,030
Tucker	1.50%	96,179	-	-	5,313,889
Tyler	1.00%	176,657	-	3,154,281	11,574,531
Upshur	2.00%	152,963	-	-	6,300,154
Wayne	2.00%	192,639	-	-	7,934,314
Webster	2.00%	72,268	-	-	2,976,553
Wetzel	2.00%	440,794	-	947,285	17,207,910
Wirt	2.00%	35,478	-	-	1,461,260
Wood	2.00%	531,737	-	-	21,900,925
Wyoming	2.00%	138,846	-	-	5,718,702
Total	1.91%	13,827,142	691,488	10,526,356	594,517,488

**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	5,544,394	90,718	1.66%
Berkeley	36,084,331	38,932,336	2,848,005	7.89%
Boone	5,485,750	5,304,510	(181,240)	-3.30%
Braxton	4,029,704	4,963,803	934,099	23.18%
Brooke	8,063,681	9,324,314	1,260,633	15.63%
Cabell	22,035,631	22,960,165	924,534	4.20%
Calhoun	2,918,943	2,922,109	3,166	0.11%
Clay	1,436,263	1,418,859	(17,404)	-1.21%
Doddridge	9,306,295	8,411,557	(894,738)	-9.61%
Fayette	8,913,198	9,535,258	622,060	6.98%
Gilmer	2,117,391	2,161,803	44,412	2.10%
Grant	7,227,064	7,114,466	(112,598)	-1.56%
Greenbrier	9,119,339	10,419,241	1,299,902	14.25%
Hampshire	7,158,795	7,419,931	261,136	3.65%
Hancock	6,707,615	6,869,163	161,548	2.41%
Hardy	5,500,525	5,818,415	317,890	5.78%
Harrison	23,119,867	24,847,250	1,727,383	7.47%
Jackson	9,519,875	10,278,340	758,465	7.97%
Jefferson	23,576,635	24,895,840	1,319,205	5.60%
Kanawha	53,355,451	55,249,254	1,893,803	3.55%
Lewis	6,474,250	7,698,499	1,224,249	18.91%
Lincoln	2,359,523	2,304,846	(54,677)	-2.32%
Logan	7,936,493	8,008,472	71,979	0.91%
Marion	14,089,484	14,098,200	8,716	0.06%
Marshall	32,922,555	32,675,203	(247,352)	-0.75%
Mason	6,696,932	6,994,804	297,872	4.45%
McDowell	3,993,501	3,919,258	(74,243)	-1.86%
Mercer	11,996,617	12,658,948	662,331	5.52%
Mineral	5,857,158	6,015,300	158,142	2.70%
Mingo	4,863,576	4,829,208	(34,368)	-0.71%
Monongalia	31,569,147	33,625,802	2,056,655	6.51%
Monroe	2,657,123	3,620,728	963,605	36.26%
Morgan	5,698,811	5,936,264	237,453	4.17%
Nicholas	5,374,218	6,725,266	1,351,048	25.14%
Ohio	14,183,012	14,412,068	229,056	1.62%
Pendleton	3,277,151	3,385,978	108,827	3.32%
Pleasants	3,367,722	3,555,804	188,082	5.58%
Pocahontas	4,914,720	5,130,668	215,948	4.39%
Preston	8,331,380	8,701,912	370,532	4.45%
Putnam	18,687,396	19,880,481	1,193,085	6.38%
Raleigh	17,594,233	18,371,689	777,456	4.42%
Randolph	7,938,261	8,273,103	334,842	4.22%
Ritchie	5,366,984	5,685,826	318,842	5.94%
Roane	3,245,390	3,340,105	94,715	2.92%
Summers	3,301,897	4,052,780	750,883	22.74%
Taylor	5,696,873	5,837,030	140,157	2.46%
Tucker	5,116,151	5,313,889	197,738	3.86%
Tyler	11,136,548	11,574,531	437,983	3.93%
Upshur	6,003,222	6,300,154	296,932	4.95%
Wayne	7,713,701	7,934,314	220,613	2.86%
Webster	1,587,616	2,976,553	1,388,937	87.49%
Wetzel	17,918,957	17,207,910	(711,047)	-3.97%
Wirt	1,428,605	1,461,260	32,655	2.29%
Wood	20,555,748	21,900,925	1,345,177	6.54%
Wyoming	5,817,984	5,718,702	(99,282)	-1.71%
Total	566,802,968	594,517,488	27,714,520	4.89%

**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	-	-	134,472,980	521,755
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	-	-	-	134,472,980	521,755

**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 Assessed Valuation New Property	Projected Gross Tax Collections New Property
	Assessed Valuation New Property	Proj Taxes @ 77.60	Assessed Valuation New Property	Proj Taxes @ 77.60		
Barbour	-	-	-	-	-	-
Berkeley	31,327,050	243,098	14,119,080	109,564	179,919,110	874,417
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	31,327,050	243,098	14,119,080	109,564	179,919,110	874,417

**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%	743,254	34,977	839,440	2.00%	16,789	691,488
Boone	85.00%	-	-	-	2.00%	-	-
Braxton	85.00%	-	-	-	2.00%	-	-
Brooke	85.00%	-	-	-	1.75%	-	-
Cabell	85.00%	-	-	-	1.25%	-	-
Calhoun	85.00%	-	-	-	2.00%	-	-
Clay	85.00%	-	-	-	2.00%	-	-
Doddridge	85.00%	-	-	-	1.25%	-	-
Fayette	85.00%	-	-	-	2.00%	-	-
Gilmer	85.00%	-	-	-	2.00%	-	-
Grant	85.00%	-	-	-	2.00%	-	-
Greenbrier	85.00%	-	-	-	2.00%	-	-
Hampshire	85.00%	-	-	-	2.00%	-	-
Hancock	85.00%	-	-	-	2.00%	-	-
Hardy	85.00%	-	-	-	1.90%	-	-
Harrison	85.00%	-	-	-	2.00%	-	-
Jackson	85.00%	-	-	-	2.00%	-	-
Jefferson	85.00%	-	-	-	1.85%	-	-
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%	-	-	-	1.50%	-	-
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%	-	-	-	1.30%	-	-
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%	-	-	-	2.00%	-	-
Taylor	85.00%	-	-	-	2.00%	-	-
Tucker	85.00%	-	-	-	1.50%	-	-
Tyler	85.00%	-	-	-	1.00%	-	-
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%	743,254	34,977	839,440	1.91%	16,789	691,488