

**PUBLIC SCHOOL SUPPORT PROGRAM
LOCAL SHARE CALCULATIONS @ 85%
AND CLASS I LEVY RATE @ 19.40
FOR THE 2024-25 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	47,678,967,523	761,421,014	46,917,546,509	38.80	182,040,078
Class III	69,258,286,166	865,748,369	68,392,537,797	77.60	530,726,092
Class IV	<u>17,729,266,916</u>	<u>923,117,371</u>	<u>16,806,149,545</u>	77.60	<u>130,415,720</u>
Total	<u><u>134,666,520,605</u></u>	<u><u>2,550,286,754</u></u>	<u><u>132,116,233,851</u></u>		843,181,890

Projected regular levy gross tax collections at applicable rates 716,704,606

Less:

Allowance for uncollectibles (4% of gross)	33,727,273
Allowance for Assessor's Valuation Fund	14,740,424
Funding for Growth Counties School Facilities Act	1,852,459
Adjustment to Cap Doddridge at Step 8 Calculated Amount	7,795,687
Adjustment to Cap Marshall at Step 8 Calculated Amount	26,166,596
Adjustment to Cap Tyler at Step 8 Calculated Amount	26,977,413
Adjustment to Cap Wetzel at Step 8 Calculated Amount	12,663,364

Local Share Calculation at 19.40c for Class I Property - 2023-24	\$ 592,781,390
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Local Share Appropriation - 2023-24 535,555,609

Increase From Previous Year's Local Share Appropriation **\$ 57,225,781**

10% of growth earmarked for Step 7a (Improvement of Instructional Programs) 5,722,578

20% of growth earmarked for Step 7b (21st Century Technology) 11,445,156

20% of growth earmarked for Step 7d (Teacher and Leader Induction) 11,445,156

Balance of Increase Over Prior Year's Appropriation after Earmarks **\$ 28,612,891**

OSF

03/14/24

Local Share 25 at 19.40c

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2024-25 YEAR**

County	Class I			Proj. Tax Collections @ 19.40	Class II	
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF		Taxable Assessed Valuation	Assessed Valuation TIF
Barbour	-	-	-	-	355,517,968	-
Berkeley	-	-	-	-	5,557,890,366	3,708,230
Boone	-	-	-	-	300,688,596	-
Braxton	-	-	-	-	288,561,676	-
Brooke	-	-	-	-	441,226,832	-
Cabell	-	-	-	-	1,710,390,889	5,787,720
Calhoun	-	-	-	-	107,660,362	-
Clay	-	-	-	-	108,422,844	-
Doddridge	-	-	-	-	174,135,640	-
Fayette	-	-	-	-	689,483,860	-
Gilmer	-	-	-	-	123,651,150	-
Grant	-	-	-	-	303,757,884	-
Greenbrier	-	-	-	-	1,116,215,145	297,903,770
Hampshire	-	-	-	-	849,596,178	-
Hancock	-	-	-	-	505,494,410	-
Hardy	-	-	-	-	546,123,952	-
Harrison	-	-	-	-	1,761,151,712	68,672,590
Jackson	-	-	-	-	626,898,267	-
Jefferson	-	-	-	-	3,759,811,780	-
Kanawha	-	-	-	-	4,333,608,150	359,310
Lewis	-	-	-	-	390,846,600	-
Lincoln	-	-	-	-	252,700,926	-
Logan	-	-	-	-	341,047,830	-
Marion	-	-	-	-	1,602,155,714	34,864,360
Marshall	-	-	-	-	625,508,147	-
Mason	-	-	-	-	532,122,725	-
McDowell	-	-	-	-	45,342,258	-
Mercer	-	-	-	-	1,099,452,394	-
Mineral	-	-	-	-	668,026,776	-
Mingo	-	-	-	-	167,950,009	-
Monongalia	-	-	-	-	3,135,233,234	37,776,810
Monroe	-	-	-	-	391,491,218	-
Morgan	-	-	-	-	842,962,216	-
Nicholas	-	-	-	-	472,472,756	-
Ohio	-	-	-	-	1,017,238,910	399,740
Pendleton	-	-	-	-	395,549,374	-
Pleasants	-	-	-	-	198,071,746	-
Pocahontas	-	-	-	-	383,579,954	-
Preston	-	-	-	-	913,838,563	-
Putnam	-	-	-	-	2,127,965,990	210,548,100
Raleigh	-	-	-	-	1,366,643,362	100,486,560
Randolph	-	-	-	-	688,043,578	284,414
Ritchie	-	-	-	-	308,687,314	-
Roane	-	-	-	-	343,100,622	-
Summers	-	-	-	-	319,141,504	-
Taylor	-	-	-	-	486,282,063	-
Tucker	-	-	-	-	348,052,233	-
Tyler	-	-	-	-	236,186,408	-
Upshur	-	-	-	-	564,024,064	-
Wayne	-	-	-	-	624,114,438	-
Webster	-	-	-	-	73,606,532	-
Wetzel	-	-	-	-	333,835,186	-
Wirt	-	-	-	-	126,211,704	-
Wood	-	-	-	-	2,485,146,606	629,410
Wyoming	-	-	-	-	112,046,908	-
Total	-	-	-	-	47,678,967,523	761,421,014

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2024-25 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	355,517,968	1,379,410	625,985,727	-	625,985,727	4,857,649
Berkeley	5,554,182,136	21,550,227	2,544,723,944	23,530	2,544,700,414	19,746,875
Boone	300,688,596	1,166,672	651,812,188	-	651,812,188	5,058,063
Braxton	288,561,676	1,119,619	447,263,715	-	447,263,715	3,470,766
Brooke	441,226,832	1,711,960	1,328,577,458	-	1,328,577,458	10,309,761
Cabell	1,704,603,169	6,613,860	1,329,542,437	19,067,042	1,310,475,395	10,169,289
Calhoun	107,660,362	417,722	395,969,846	-	395,969,846	3,072,726
Clay	108,422,844	420,681	162,561,958	-	162,561,958	1,261,481
Doddridge	174,135,640	675,646	2,969,110,830	-	2,969,110,830	23,040,300
Fayette	689,483,860	2,675,197	779,498,326	3,242,220	776,256,106	6,023,747
Gilmer	123,651,150	479,766	250,465,587	-	250,465,587	1,943,613
Grant	303,757,884	1,178,581	844,518,289	-	844,518,289	6,553,462
Greenbrier	818,311,375	3,175,048	906,940,074	132,356,520	774,583,554	6,010,768
Hampshire	849,596,178	3,296,433	614,499,983	-	614,499,983	4,768,520
Hancock	505,494,410	1,961,318	442,924,001	-	442,924,001	3,437,090
Hardy	546,123,952	2,118,961	459,266,665	-	459,266,665	3,563,909
Harrison	1,692,479,122	6,566,819	2,686,122,281	12,457,034	2,673,665,247	20,747,642
Jackson	626,898,267	2,432,365	1,042,585,182	-	1,042,585,182	8,090,461
Jefferson	3,759,811,780	14,588,070	1,104,967,874	-	1,104,967,874	8,574,551
Kanawha	4,333,248,840	16,813,005	3,022,212,267	-	3,022,212,267	23,452,367
Lewis	390,846,600	1,516,485	1,286,585,870	-	1,286,585,870	9,983,906
Lincoln	252,700,926	980,480	205,704,061	-	205,704,061	1,596,264
Logan	341,047,830	1,323,266	1,003,584,399	-	1,003,584,399	7,787,815
Marion	1,567,291,354	6,081,090	839,028,832	306,603	838,722,229	6,508,484
Marshall	625,508,147	2,426,972	8,926,147,863	245,693,988	8,680,453,875	67,360,322
Mason	532,122,725	2,064,636	660,781,919	-	660,781,919	5,127,668
McDowell	45,342,258	175,928	609,956,485	-	609,956,485	4,733,262
Mercer	1,099,452,394	4,265,875	903,711,452	-	903,711,452	7,012,801
Mineral	668,026,776	2,591,944	507,357,592	-	507,357,592	3,937,095
Mingo	167,950,009	651,646	633,887,654	-	633,887,654	4,918,968
Monongalia	3,097,456,424	12,018,131	3,363,968,442	125,219,373	3,238,749,069	25,132,693
Monroe	391,491,218	1,518,986	211,404,530	-	211,404,530	1,640,499
Morgan	842,962,216	3,270,693	399,072,614	-	399,072,614	3,096,803
Nicholas	472,472,756	1,833,194	450,966,666	-	450,966,666	3,499,501
Ohio	1,016,839,170	3,945,336	1,798,289,062	235,036,668	1,563,252,394	12,130,839
Pendleton	395,549,374	1,534,732	297,315,133	-	297,315,133	2,307,165
Pleasants	198,071,746	768,518	504,019,694	-	504,019,694	3,911,193
Pocahontas	383,579,954	1,488,290	533,062,991	-	533,062,991	4,136,569
Preston	913,838,563	3,545,694	699,795,047	-	699,795,047	5,430,410
Putnam	1,917,417,890	7,439,581	1,724,160,172	71,978,840	1,652,181,332	12,820,927
Raleigh	1,266,156,802	4,912,688	1,659,768,594	16,262,230	1,643,506,364	12,753,609
Randolph	687,759,164	2,668,506	715,597,455	-	715,597,455	5,553,036
Ritchie	308,687,314	1,197,707	1,575,614,886	-	1,575,614,886	12,226,772
Roane	343,100,622	1,331,230	303,901,212	-	303,901,212	2,358,273
Summers	319,141,504	1,238,269	287,224,217	-	287,224,217	2,228,860
Taylor	486,282,063	1,886,774	691,684,361	-	691,684,361	5,367,471
Tucker	348,052,233	1,350,443	435,551,904	-	435,551,904	3,379,883
Tyler	236,186,408	916,403	7,133,532,871	-	7,133,532,871	55,356,215
Upshur	564,024,064	2,188,413	572,037,795	-	572,037,795	4,439,013
Wayne	624,114,438	2,421,564	784,832,928	-	784,832,928	6,090,304
Webster	73,606,532	285,593	191,387,604	-	191,387,604	1,485,168
Wetzel	333,835,186	1,295,281	4,614,373,298	-	4,614,373,298	35,807,537
Wirt	126,211,704	489,701	150,371,191	-	150,371,191	1,166,880
Wood	2,484,517,196	9,639,927	1,124,150,425	4,104,321	1,120,046,104	8,691,558
Wyoming	112,046,908	434,742	849,908,315	-	849,908,315	6,595,289
Total	46,917,546,509	182,040,078	69,258,286,166	865,748,369	68,392,537,797	530,726,092

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2024-25 YEAR**

County	Class IV			Proj. Tax Collections @ 77.60	Total Assessed Valuations Including TIF	Total Assessed Valuations TIF
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF			
Barbour	84,337,435	-	84,337,435	654,458	1,065,841,130	-
Berkeley	610,454,155	15,071,631	595,382,524	4,620,168	8,713,068,465	18,803,391
Boone	85,372,662	-	85,372,662	662,492	1,037,873,446	-
Braxton	64,152,136	-	64,152,136	497,821	799,977,527	-
Brooke	480,984,129	21,160,398	459,823,731	3,568,232	2,250,788,419	21,160,398
Cabell	1,464,061,430	103,333,138	1,360,728,292	10,559,252	4,503,994,756	128,187,900
Calhoun	10,011,688	-	10,011,688	77,691	513,641,896	-
Clay	11,939,236	-	11,939,236	92,648	282,924,038	-
Doddridge	13,993,908	-	13,993,908	108,593	3,157,240,378	-
Fayette	274,030,921	-	274,030,921	2,126,480	1,743,013,107	3,242,220
Gilmer	35,372,198	-	35,372,198	274,488	409,488,935	-
Grant	53,951,614	-	53,951,614	418,665	1,202,227,787	-
Greenbrier	323,403,698	20,037,129	303,366,569	2,354,125	2,346,558,917	450,297,419
Hampshire	53,340,999	-	53,340,999	413,926	1,517,437,160	-
Hancock	346,949,615	-	346,949,615	2,692,329	1,295,368,026	-
Hardy	140,758,694	-	140,758,694	1,092,287	1,146,149,311	-
Harrison	1,327,538,275	255,526,074	1,072,012,201	8,318,815	5,774,812,268	336,655,698
Jackson	190,823,828	-	190,823,828	1,480,793	1,860,307,277	-
Jefferson	519,674,755	-	519,674,755	4,032,676	5,384,454,409	-
Kanawha	3,460,743,748	3,483,908	3,457,259,840	26,828,336	10,816,564,165	3,843,218
Lewis	85,228,822	-	85,228,822	661,376	1,762,661,292	-
Lincoln	23,719,515	-	23,719,515	184,063	482,124,502	-
Logan	141,089,565	-	141,089,565	1,094,855	1,485,721,794	-
Marion	724,232,745	28,362,587	695,870,158	5,399,952	3,165,417,291	63,533,550
Marshall	471,818,684	3,887,278	467,931,406	3,631,148	10,023,474,694	249,581,266
Mason	112,474,333	-	112,474,333	872,801	1,305,378,977	-
McDowell	107,151,779	-	107,151,779	831,498	762,450,522	-
Mercer	416,414,311	-	416,414,311	3,231,375	2,419,578,157	-
Mineral	107,775,981	-	107,775,981	836,342	1,283,160,349	-
Mingo	114,062,016	-	114,062,016	885,121	915,899,679	-
Monongalia	1,362,163,915	370,382,728	991,781,187	7,696,222	7,861,365,591	533,378,911
Monroe	25,956,076	-	25,956,076	201,419	628,851,824	-
Morgan	47,186,399	-	47,186,399	366,166	1,289,221,229	-
Nicholas	166,215,175	-	166,215,175	1,289,830	1,089,654,597	-
Ohio	818,072,625	74,776,876	743,295,749	5,767,975	3,633,600,597	310,213,284
Pendleton	21,116,603	-	21,116,603	163,865	713,981,110	-
Pleasants	58,423,615	-	58,423,615	453,367	760,515,055	-
Pocahontas	47,846,577	-	47,846,577	371,289	964,489,522	-
Preston	168,846,875	-	168,846,875	1,310,252	1,782,480,485	-
Putnam	271,602,462	14,641,456	256,961,006	1,994,017	4,123,728,624	297,168,396
Raleigh	558,373,038	-	558,373,038	4,332,975	3,584,784,994	116,748,790
Randolph	233,844,679	5,278,963	228,565,716	1,773,670	1,637,485,712	5,563,377
Ritchie	79,629,748	-	79,629,748	617,927	1,963,931,948	-
Roane	58,494,673	-	58,494,673	453,919	705,496,507	-
Summers	72,965,758	-	72,965,758	566,214	679,331,479	-
Taylor	86,862,529	-	86,862,529	674,053	1,264,828,953	-
Tucker	84,383,750	-	84,383,750	654,818	867,987,887	-
Tyler	50,651,470	-	50,651,470	393,055	7,420,370,749	-
Upshur	158,042,393	-	158,042,393	1,226,409	1,294,104,252	-
Wayne	180,037,281	-	180,037,281	1,397,089	1,588,984,647	-
Webster	29,982,315	-	29,982,315	232,663	294,976,451	-
Wetzel	194,087,643	233,580	193,854,063	1,504,308	5,142,296,127	233,580
Wirt	14,316,400	-	14,316,400	111,095	290,899,295	-
Wood	1,022,365,294	6,941,625	1,015,423,669	7,879,688	4,631,662,325	11,675,356
Wyoming	61,936,748	-	61,936,748	480,629	1,023,891,971	-
Total	17,729,266,916	923,117,371	16,806,149,545	130,415,720	134,666,520,605	2,550,286,754

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2024-25 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	1,065,841,130	6,891,517	85.00%	5,857,789	275,661	6,615,856
Berkeley	8,694,265,074	45,917,270	85.00%	39,029,680	1,836,691	44,080,579
Boone	1,037,873,446	6,887,227	85.00%	5,854,143	275,489	6,611,738
Braxton	799,977,527	5,088,206	85.00%	4,324,975	203,528	4,884,678
Brooke	2,229,628,021	15,589,953	85.00%	13,251,460	623,598	14,966,355
Cabell	4,375,806,856	27,342,401	85.00%	23,241,041	1,093,696	26,248,705
Calhoun	513,641,896	3,568,139	85.00%	3,032,918	142,726	3,425,413
Clay	282,924,038	1,774,810	85.00%	1,508,589	70,992	1,703,818
Doddridge	3,157,240,378	23,824,539	85.00%	20,250,858	952,982	22,871,557
Fayette	1,739,770,887	10,825,424	85.00%	9,201,610	433,017	10,392,407
Gilmer	409,488,935	2,697,867	85.00%	2,293,187	107,915	2,589,952
Grant	1,202,227,787	8,150,708	85.00%	6,928,102	326,028	7,824,680
Greenbrier	1,896,261,498	11,539,941	85.00%	9,808,950	461,598	11,078,343
Hampshire	1,517,437,160	8,478,879	85.00%	7,207,047	339,155	8,139,724
Hancock	1,295,368,026	8,090,737	85.00%	6,877,126	323,629	7,767,108
Hardy	1,146,149,311	6,775,157	85.00%	5,758,883	271,006	6,504,151
Harrison	5,438,156,570	35,633,276	85.00%	30,288,285	1,425,331	34,207,945
Jackson	1,860,307,277	12,003,619	85.00%	10,203,076	480,145	11,523,474
Jefferson	5,384,454,409	27,195,297	85.00%	23,116,002	1,087,812	26,107,485
Kanawha	10,812,720,947	67,093,708	85.00%	57,029,652	2,683,748	64,409,960
Lewis	1,762,661,292	12,161,767	85.00%	10,337,502	486,471	11,675,296
Lincoln	482,124,502	2,760,807	85.00%	2,346,686	110,432	2,650,375
Logan	1,485,721,794	10,205,936	85.00%	8,675,046	408,237	9,797,699
Marion	3,101,883,741	17,989,526	85.00%	15,291,097	719,581	17,269,945
Marshall	9,773,893,428	73,418,442	85.00%	62,405,676	2,936,738	70,481,704
Mason	1,305,378,977	8,065,105	85.00%	6,855,339	322,604	7,742,501
McDowell	762,450,522	5,740,688	85.00%	4,879,585	229,628	5,511,060
Mercer	2,419,578,157	14,510,051	85.00%	12,333,543	580,402	13,929,649
Mineral	1,283,160,349	7,365,381	85.00%	6,260,574	294,615	7,070,766
Mingo	915,899,679	6,455,735	85.00%	5,487,375	258,229	6,197,506
Monongalia	7,327,986,680	44,847,046	85.00%	38,119,989	1,793,882	43,053,164
Monroe	628,851,824	3,360,904	85.00%	2,856,768	134,436	3,226,468
Morgan	1,289,221,229	6,733,662	85.00%	5,723,613	269,346	6,464,316
Nicholas	1,089,654,597	6,622,525	85.00%	5,629,146	264,901	6,357,624
Ohio	3,323,387,313	21,844,150	85.00%	18,567,528	873,766	20,970,384
Pendleton	713,981,110	4,005,762	85.00%	3,404,898	160,230	3,845,532
Pleasants	760,515,055	5,133,078	85.00%	4,363,116	205,323	4,927,755
Pocahontas	964,489,522	5,996,148	85.00%	5,096,726	239,846	5,756,302
Preston	1,782,480,485	10,286,356	85.00%	8,743,403	411,454	9,874,902
Putnam	3,826,560,228	22,254,525	85.00%	18,916,346	890,181	21,364,344
Raleigh	3,468,036,204	21,999,272	85.00%	18,699,381	879,971	21,119,301
Randolph	1,631,922,335	9,995,212	85.00%	8,495,930	399,808	9,595,404
Ritchie	1,963,931,948	14,042,406	85.00%	11,936,045	561,696	13,480,710
Roane	705,496,507	4,143,422	85.00%	3,521,909	165,737	3,977,685
Summers	679,331,479	4,033,343	85.00%	3,428,342	161,334	3,872,009
Taylor	1,264,828,953	7,928,298	85.00%	6,739,053	317,132	7,611,166
Tucker	867,987,887	5,385,144	85.00%	4,577,372	215,406	5,169,738
Tyler	7,420,370,749	56,665,673	85.00%	48,165,822	2,266,627	54,399,046
Upshur	1,294,104,252	7,853,835	85.00%	6,675,760	314,153	7,539,682
Wayne	1,588,984,647	9,908,957	85.00%	8,422,613	396,358	9,512,599
Webster	294,976,451	2,003,424	85.00%	1,702,910	80,137	1,923,287
Wetzel	5,142,062,547	38,607,126	85.00%	32,816,057	1,544,285	37,062,841
Wirt	290,899,295	1,767,676	85.00%	1,502,525	70,707	1,696,969
Wood	4,619,986,969	26,211,173	85.00%	22,279,497	1,048,447	25,162,726
Wyoming	1,023,891,971	7,510,660	85.00%	6,384,061	300,426	7,210,234
Total	132,116,233,851	843,181,890	-	716,704,606	33,727,273	809,454,617

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2024-25 YEAR**

County	Assessor's Valuation Fund Percent 2024-25	Allowance For Assessor's Valuation Fund	Growth Counties School Facilities Act	Adjustment to Cap LS at Step 8	Local Share Calculations
Barbour	2.00%	132,317	-	-	5,449,811
Berkeley	2.00%	881,612	1,852,459	-	34,458,918
Boone	2.00%	132,235	-	-	5,446,419
Braxton	2.00%	97,694	-	-	4,023,753
Brooke	1.75%	261,911	-	-	12,365,951
Cabell	1.25%	328,109	-	-	21,819,236
Calhoun	2.00%	68,508	-	-	2,821,684
Clay	2.00%	34,076	-	-	1,403,521
Doddridge	1.25%	285,894	-	7,795,687	11,216,295
Fayette	2.00%	207,848	-	-	8,560,745
Gilmer	2.00%	51,799	-	-	2,133,473
Grant	2.00%	156,494	-	-	6,445,580
Greenbrier	2.00%	221,567	-	-	9,125,785
Hampshire	2.00%	162,794	-	-	6,705,098
Hancock	2.00%	155,342	-	-	6,398,155
Hardy	1.90%	123,579	-	-	5,364,298
Harrison	2.00%	684,159	-	-	28,178,795
Jackson	2.00%	230,469	-	-	9,492,462
Jefferson	1.85%	482,988	-	-	21,545,202
Kanawha	2.00%	1,288,199	-	-	53,057,705
Lewis	2.00%	233,506	-	-	9,617,525
Lincoln	2.00%	53,008	-	-	2,183,246
Logan	2.00%	195,954	-	-	8,070,855
Marion	2.00%	345,399	-	-	14,226,117
Marshall	1.50%	1,057,226	-	26,166,596	32,245,116
Mason	2.00%	154,850	-	-	6,377,885
McDowell	2.00%	110,221	-	-	4,539,736
Mercer	2.00%	278,593	-	-	11,474,548
Mineral	2.00%	141,415	-	-	5,824,544
Mingo	2.00%	123,950	-	-	5,105,196
Monongalia	2.00%	861,063	-	-	35,465,044
Monroe	2.00%	64,529	-	-	2,657,803
Morgan	2.00%	129,286	-	-	5,324,981
Nicholas	2.00%	127,152	-	-	5,237,093
Ohio	2.00%	419,408	-	-	17,274,354
Pendleton	2.00%	76,911	-	-	3,167,757
Pleasants	1.30%	64,061	-	-	4,093,732
Pocahontas	2.00%	115,126	-	-	4,741,754
Preston	2.00%	197,498	-	-	8,134,451
Putnam	2.00%	427,287	-	-	17,598,878
Raleigh	2.00%	422,386	-	-	17,397,024
Randolph	2.00%	191,908	-	-	7,904,214
Ritchie	1.70%	229,172	-	-	11,145,177
Roane	2.00%	79,554	-	-	3,276,618
Summers	2.00%	77,440	-	-	3,189,568
Taylor	2.00%	152,223	-	-	6,269,698
Tucker	1.50%	77,546	-	-	4,284,420
Tyler	1.00%	543,990	-	26,977,413	18,377,792
Upshur	2.00%	150,794	-	-	6,210,813
Wayne	2.00%	190,252	-	-	7,836,003
Webster	2.00%	38,466	-	-	1,584,307
Wetzel	2.00%	741,257	-	12,663,364	17,867,151
Wirt	2.00%	33,939	-	-	1,397,879
Wood	2.00%	503,255	-	-	20,727,795
Wyoming	2.00%	144,205	-	-	5,939,430
Total	1.91%	14,740,424	1,852,459	73,603,060	592,781,390

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2024-25 YEAR**

County	Actual Local Share Calculations 2023-24	Actual Local Share Calculations 2024-25	Difference	Percent Change
Barbour	4,864,101	5,449,811	585,710	12.04%
Berkeley	31,759,355	34,458,918	2,699,563	8.50%
Boone	4,704,918	5,446,419	741,501	15.76%
Braxton	3,915,406	4,023,753	108,347	2.77%
Brooke	8,614,910	12,365,951	3,751,041	43.54%
Cabell	20,968,496	21,819,236	850,740	4.06%
Calhoun	2,490,073	2,821,684	331,611	13.32%
Clay	1,435,611	1,403,521	(32,090)	-2.24%
Doddridge	10,614,579	11,216,295	601,716	5.67%
Fayette	8,158,073	8,560,745	402,672	4.94%
Gilmer	1,810,388	2,133,473	323,085	17.85%
Grant	6,424,153	6,445,580	21,427	0.33%
Greenbrier	8,878,910	9,125,785	246,875	2.78%
Hampshire	6,475,870	6,705,098	229,228	3.54%
Hancock	6,547,022	6,398,155	(148,867)	-2.27%
Hardy	5,125,812	5,364,298	238,486	4.65%
Harrison	23,039,816	28,178,795	5,138,979	22.30%
Jackson	9,142,985	9,492,462	349,477	3.82%
Jefferson	20,805,679	21,545,202	739,523	3.55%
Kanawha	50,762,054	53,057,705	2,295,651	4.52%
Lewis	5,027,276	9,617,525	4,590,249	91.31%
Lincoln	2,284,591	2,183,246	(101,345)	-4.44%
Logan	6,997,444	8,070,855	1,073,411	15.34%
Marion	13,453,262	14,226,117	772,855	5.74%
Marshall	30,532,797	32,245,116	1,712,319	5.61%
Mason	5,788,448	6,377,885	589,437	10.18%
McDowell	4,111,598	4,539,736	428,138	10.41%
Mercer	10,796,495	11,474,548	678,053	6.28%
Mineral	5,704,825	5,824,544	119,719	2.10%
Mingo	4,508,114	5,105,196	597,082	13.24%
Monongalia	31,095,740	35,465,044	4,369,304	14.05%
Monroe	2,528,861	2,657,803	128,942	5.10%
Morgan	5,081,275	5,324,981	243,706	4.80%
Nicholas	5,004,672	5,237,093	232,421	4.64%
Ohio	15,571,060	17,274,354	1,703,294	10.94%
Pendleton	2,941,668	3,167,757	226,089	7.69%
Pleasants	3,651,593	4,093,732	442,139	12.11%
Pocahontas	4,249,113	4,741,754	492,641	11.59%
Preston	7,849,696	8,134,451	284,755	3.63%
Putnam	16,608,869	17,598,878	990,009	5.96%
Raleigh	16,325,175	17,397,024	1,071,849	6.57%
Randolph	7,423,590	7,904,214	480,624	6.47%
Ritchie	8,845,461	11,145,177	2,299,716	26.00%
Roane	3,091,071	3,276,618	185,547	6.00%
Summers	3,020,166	3,189,568	169,402	5.61%
Taylor	5,412,911	6,269,698	856,787	15.83%
Tucker	3,970,382	4,284,420	314,038	7.91%
Tyler	10,572,126	18,377,792	7,805,666	73.83%
Upshur	5,770,607	6,210,813	440,206	7.63%
Wayne	7,367,676	7,836,003	468,327	6.36%
Webster	1,677,505	1,584,307	(93,198)	-5.56%
Wetzel	15,921,652	17,867,151	1,945,499	12.22%
Wirt	1,366,966	1,397,879	30,913	2.26%
Wood	19,579,927	20,727,795	1,147,868	5.86%
Wyoming	4,884,786	5,939,430	1,054,644	21.59%
Total	535,555,609	592,781,390	57,225,781	10.69%

**COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2024-25 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	-	-	158,811,224	616,188
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	-	-	-	158,811,224	616,188

**COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2024-25 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	206,499,353	1,602,435	15,965,089	123,889	381,275,666	2,342,512
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	206,499,353	1,602,435	15,965,089	123,889	381,275,666	2,342,512

**COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2024-25 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 2024-25	Allowance For Assessor's Valuation Fund	Local Share Impact of Growth Counties Facilities Act
Barbour	85.00%	-	-	-	2.00%	-	-
Berkeley	85.00%	1,991,135	93,700	2,248,812	2.00%	44,976	1,852,459
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%	1,991,135	93,700	2,248,812	1.91%	44,976	1,852,459