

**PUBLIC SCHOOL SUPPORT PROGRAM
LOCAL SHARE CALCULATIONS @ 85%
AND CLASS I LEVY RATE @ 19.40
FOR THE 2025-26 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	49,226,988,647	761,421,014	48,465,567,633	38.80	188,046,403
Class III	52,487,209,554	865,748,369	51,621,461,185	77.60	400,582,537
Class IV	<u>18,091,068,460</u>	<u>923,117,371</u>	<u>17,167,951,089</u>	77.60	<u>133,223,304</u>
Total	<u><u>119,805,266,661</u></u>	<u><u>2,550,286,754</u></u>	<u><u>117,254,979,907</u></u>		721,852,244

Projected regular levy gross tax collections at applicable rates

613,574,408

Less:

Allowance for uncollectibles (4% of gross)

28,874,087

Allowance for Assessor's Valuation Fund

13,024,277

Funding for Growth Counties School Facilities Act

1,852,459

Adjustment to Cap Marshall at Step 8 Calculated Amount

1,581,146

Adjustment to Cap Tyler at Step 8 Calculated Amount

5,185,638

Local Share Calculation at 19.40c for Class I Property - 2025-26	\$ 563,056,801
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Local Share Appropriation - 2024-25

592,781,390

Increase From Previous Year's Local Share Appropriation

\$ (29,724,589)

OSF

12/15/24

Local Share 26 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 2025-26 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	-	-	-	-	365,894,435	-
Berkeley	-	-	-	-	5,752,297,802	3,708,230
Boone	-	-	-	-	311,132,021	-
Braxton	-	-	-	-	298,631,553	-
Brooke	-	-	-	-	410,941,856	-
Cabell	-	-	-	-	1,770,218,268	5,787,720
Calhoun	-	-	-	-	111,346,756	-
Clay	-	-	-	-	112,181,392	-
Doddridge	-	-	-	-	176,213,887	-
Fayette	-	-	-	-	713,575,114	-
Gilmer	-	-	-	-	127,736,020	-
Grant	-	-	-	-	314,382,830	-
Greenbrier	-	-	-	-	1,155,264,150	297,903,770
Hampshire	-	-	-	-	879,307,410	-
Hancock	-	-	-	-	523,175,349	-
Hardy	-	-	-	-	565,226,730	-
Harrison	-	-	-	-	1,817,381,243	68,672,590
Jackson	-	-	-	-	647,902,918	-
Jefferson	-	-	-	-	3,891,389,659	-
Kanawha	-	-	-	-	4,485,113,005	359,310
Lewis	-	-	-	-	398,332,941	-
Lincoln	-	-	-	-	261,499,300	-
Logan	-	-	-	-	352,880,416	-
Marion	-	-	-	-	1,656,972,904	34,864,360
Marshall	-	-	-	-	647,393,744	-
Mason	-	-	-	-	550,661,288	-
McDowell	-	-	-	-	46,910,351	-
Mercer	-	-	-	-	1,137,805,500	-
Mineral	-	-	-	-	691,395,547	-
Mingo	-	-	-	-	173,766,546	-
Monongalia	-	-	-	-	3,243,714,651	37,776,810
Monroe	-	-	-	-	405,186,274	-
Morgan	-	-	-	-	872,451,195	-
Nicholas	-	-	-	-	488,946,083	-
Ohio	-	-	-	-	1,052,630,382	399,740
Pendleton	-	-	-	-	409,393,466	-
Pleasants	-	-	-	-	199,450,483	-
Pocahontas	-	-	-	-	396,996,368	-
Preston	-	-	-	-	945,296,564	-
Putnam	-	-	-	-	2,202,298,782	210,548,100
Raleigh	-	-	-	-	1,414,388,315	100,486,560
Randolph	-	-	-	-	712,055,784	284,414
Ritchie	-	-	-	-	309,487,036	-
Roane	-	-	-	-	354,971,002	-
Summers	-	-	-	-	330,302,655	-
Taylor	-	-	-	-	499,845,334	-
Tucker	-	-	-	-	360,222,228	-
Tyler	-	-	-	-	218,189,519	-
Upshur	-	-	-	-	582,803,513	-
Wayne	-	-	-	-	645,787,993	-
Webster	-	-	-	-	77,938,288	-
Wetzel	-	-	-	-	339,083,714	-
Wirt	-	-	-	-	130,611,604	-
Wood	-	-	-	-	2,572,074,023	629,410
Wyoming	-	-	-	-	115,932,461	-
Total	-	-	-	-	49,226,988,647	761,421,014

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2025-26 YEAR**

County	Class II		Taxable Assessed Valuation	Class III		
	Assessed Valuation Less TIF	Proj. Tax Collections @ 38.80		Assessed Valuation TIF	Assessed Valuation Less TIF	Proj. Tax Collections @ 77.60
Barbour	365,894,435	1,419,670	564,389,515	-	564,389,515	4,379,663
Berkeley	5,748,589,572	22,304,528	2,574,503,166	23,530	2,574,479,636	19,977,962
Boone	311,132,021	1,207,192	660,418,644	-	660,418,644	5,124,849
Braxton	298,631,553	1,158,690	450,296,134	-	450,296,134	3,494,298
Brooke	410,941,856	1,594,454	634,217,189	-	634,217,189	4,921,525
Cabell	1,764,430,548	6,845,991	1,331,307,441	19,067,042	1,312,240,399	10,182,985
Calhoun	111,346,756	432,025	401,911,878	-	401,911,878	3,118,836
Clay	112,181,392	435,264	158,154,093	-	158,154,093	1,227,276
Doddridge	176,213,887	683,710	1,461,025,262	-	1,461,025,262	11,337,556
Fayette	713,575,114	2,768,671	802,161,641	3,242,220	798,919,421	6,199,615
Gilmer	127,736,020	495,616	236,877,310	-	236,877,310	1,838,168
Grant	314,382,830	1,219,805	860,401,759	-	860,401,759	6,676,718
Greenbrier	857,360,380	3,326,558	919,173,504	132,356,520	786,816,984	6,105,700
Hampshire	879,307,410	3,411,713	644,551,869	-	644,551,869	5,001,723
Hancock	523,175,349	2,029,920	469,387,614	-	469,387,614	3,642,448
Hardy	565,226,730	2,193,080	476,694,914	-	476,694,914	3,699,153
Harrison	1,748,708,653	6,784,990	1,838,031,045	12,457,034	1,825,574,011	14,166,454
Jackson	647,902,918	2,513,863	1,054,509,847	-	1,054,509,847	8,182,996
Jefferson	3,891,389,659	15,098,592	1,210,286,622	-	1,210,286,622	9,391,824
Kanawha	4,484,753,695	17,400,844	3,090,481,229	-	3,090,481,229	23,982,134
Lewis	398,332,941	1,545,532	618,448,785	-	618,448,785	4,799,163
Lincoln	261,499,300	1,014,617	215,634,376	-	215,634,376	1,673,323
Logan	352,880,416	1,369,176	995,856,157	-	995,856,157	7,727,844
Marion	1,622,108,544	6,293,781	787,482,297	306,603	787,175,694	6,108,483
Marshall	647,393,744	2,511,888	4,976,267,562	245,693,988	4,730,573,574	36,709,251
Mason	550,661,288	2,136,566	669,962,686	-	669,962,686	5,198,910
McDowell	46,910,351	182,012	534,880,159	-	534,880,159	4,150,670
Mercer	1,137,805,500	4,414,685	909,823,009	-	909,823,009	7,060,227
Mineral	691,395,547	2,682,615	507,703,884	-	507,703,884	3,939,782
Mingo	173,766,546	674,214	612,095,987	-	612,095,987	4,749,865
Monongalia	3,205,937,841	12,439,039	2,724,324,684	125,219,373	2,599,105,311	20,169,057
Monroe	405,186,274	1,572,123	227,156,626	-	227,156,626	1,762,735
Morgan	872,451,195	3,385,111	412,351,147	-	412,351,147	3,199,845
Nicholas	488,946,083	1,897,111	474,248,770	-	474,248,770	3,680,170
Ohio	1,052,230,642	4,082,655	1,105,635,850	235,036,668	870,599,182	6,755,850
Pendleton	409,393,466	1,588,447	309,239,021	-	309,239,021	2,399,695
Pleasants	199,450,483	773,868	409,406,513	-	409,406,513	3,176,995
Pocahontas	396,996,368	1,540,346	538,902,343	-	538,902,343	4,181,882
Preston	945,296,564	3,667,751	718,674,801	-	718,674,801	5,576,916
Putnam	1,991,750,682	7,727,993	1,756,727,599	71,978,840	1,684,748,759	13,073,650
Raleigh	1,313,901,755	5,097,939	1,656,266,525	16,262,230	1,640,004,295	12,726,433
Randolph	711,771,370	2,761,673	701,421,037	-	701,421,037	5,443,027
Ritchie	309,487,036	1,200,810	561,494,156	-	561,494,156	4,357,195
Roane	354,971,002	1,377,287	293,161,527	-	293,161,527	2,274,933
Summers	330,302,655	1,281,574	295,602,855	-	295,602,855	2,293,878
Taylor	499,845,334	1,939,400	600,620,410	-	600,620,410	4,660,814
Tucker	360,222,228	1,397,662	448,287,990	-	448,287,990	3,478,715
Tyler	218,189,519	846,575	2,458,682,012	-	2,458,682,012	19,079,372
Upshur	582,803,513	2,261,278	553,916,259	-	553,916,259	4,298,390
Wayne	645,787,993	2,505,657	767,688,980	-	767,688,980	5,957,266
Webster	77,938,288	302,401	192,423,767	-	192,423,767	1,493,208
Wetzel	339,083,714	1,315,645	2,499,045,431	-	2,499,045,431	19,392,593
Wirt	130,611,604	506,773	155,053,216	-	155,053,216	1,203,213
Wood	2,571,444,613	9,977,205	1,127,750,941	4,104,321	1,123,646,620	8,719,498
Wyoming	115,932,461	449,818	832,191,517	-	832,191,517	6,457,806
Total	48,465,567,633	188,046,403	52,487,209,554	865,748,369	51,621,461,185	400,582,537

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2025-26 YEAR**

County	Class IV			Proj. Tax Collections @ 77.60	Total	Total
	Taxable Assessed Valuation	Assessed Valuation TIF	Assessed Valuation Less TIF		Assessed Valuations Including TIF	Assessed Valuations TIF
Barbour	84,887,272	-	84,887,272	658,725	1,015,171,222	-
Berkeley	619,134,328	15,071,631	604,062,697	4,687,527	8,945,935,295	18,803,391
Boone	99,212,043	-	99,212,043	769,885	1,070,762,707	-
Braxton	66,143,252	-	66,143,252	513,272	815,070,938	-
Brooke	476,528,756	21,160,398	455,368,358	3,533,658	1,521,687,800	21,160,398
Cabell	1,488,606,292	103,333,138	1,385,273,154	10,749,720	4,590,132,002	128,187,900
Calhoun	10,269,919	-	10,269,919	79,695	523,528,553	-
Clay	12,218,300	-	12,218,300	94,814	282,553,785	-
Doddridge	14,354,093	-	14,354,093	111,388	1,651,593,241	-
Fayette	292,534,803	-	292,534,803	2,270,070	1,808,271,558	3,242,220
Gilmer	36,179,310	-	36,179,310	280,751	400,792,640	-
Grant	55,290,793	-	55,290,793	429,057	1,230,075,383	-
Greenbrier	333,132,238	20,037,129	313,095,109	2,429,618	2,407,569,892	450,297,419
Hampshire	54,166,164	-	54,166,164	420,329	1,578,025,443	-
Hancock	340,242,704	-	340,242,704	2,640,283	1,332,805,667	-
Hardy	143,793,707	-	143,793,707	1,115,839	1,185,715,351	-
Harrison	1,359,589,074	255,526,074	1,104,063,000	8,567,529	5,015,001,361	336,655,698
Jackson	195,538,354	-	195,538,354	1,517,378	1,897,951,119	-
Jefferson	526,664,686	-	526,664,686	4,086,918	5,628,340,967	-
Kanawha	3,611,650,373	3,483,908	3,608,166,465	27,999,372	11,187,244,608	3,843,218
Lewis	87,196,087	-	87,196,087	676,642	1,103,977,814	-
Lincoln	24,377,516	-	24,377,516	189,170	501,511,192	-
Logan	144,462,591	-	144,462,591	1,121,030	1,493,199,163	-
Marion	744,040,391	28,362,587	715,677,804	5,553,660	3,188,495,591	63,533,550
Marshall	486,565,853	3,887,278	482,678,575	3,745,586	6,110,227,159	249,581,266
Mason	114,552,638	-	114,552,638	888,928	1,335,176,611	-
McDowell	92,978,342	-	92,978,342	721,512	674,768,852	-
Mercer	427,283,536	-	427,283,536	3,315,720	2,474,912,044	-
Mineral	110,434,061	-	110,434,061	856,968	1,309,533,491	-
Mingo	116,928,418	-	116,928,418	907,365	902,790,952	-
Monongalia	1,375,750,788	370,382,728	1,005,368,060	7,801,656	7,343,790,122	533,378,911
Monroe	26,615,427	-	26,615,427	206,536	658,958,327	-
Morgan	48,298,550	-	48,298,550	374,797	1,333,100,892	-
Nicholas	169,119,749	-	169,119,749	1,312,369	1,132,314,602	-
Ohio	832,580,629	74,776,876	757,803,753	5,880,557	2,990,846,860	310,213,284
Pendleton	21,190,455	-	21,190,455	164,438	739,822,942	-
Pleasants	59,875,211	-	59,875,211	464,632	668,732,206	-
Pocahontas	48,806,791	-	48,806,791	378,741	984,705,502	-
Preston	174,461,697	-	174,461,697	1,353,823	1,838,433,063	-
Putnam	279,017,676	14,641,456	264,376,220	2,051,559	4,238,044,057	297,168,396
Raleigh	569,751,627	-	569,751,627	4,421,273	3,640,406,467	116,748,790
Randolph	236,241,353	5,278,963	230,962,390	1,792,268	1,649,718,174	5,563,377
Ritchie	79,006,970	-	79,006,970	613,094	949,988,162	-
Roane	57,434,635	-	57,434,635	445,693	705,567,164	-
Summers	74,879,292	-	74,879,292	581,063	700,784,802	-
Taylor	88,949,248	-	88,949,248	690,246	1,189,414,992	-
Tucker	98,966,455	-	98,966,455	767,980	907,476,672	-
Tyler	51,809,508	-	51,809,508	402,042	2,728,681,040	-
Upshur	147,143,750	-	147,143,750	1,141,836	1,283,863,522	-
Wayne	175,837,697	-	175,837,697	1,364,501	1,589,314,670	-
Webster	30,768,850	-	30,768,850	238,766	301,130,905	-
Wetzel	198,677,340	233,580	198,443,760	1,539,924	3,036,806,485	233,580
Wirt	14,689,911	-	14,689,911	113,994	300,354,730	-
Wood	998,649,903	6,941,625	991,708,278	7,695,656	4,698,474,867	11,675,356
Wyoming	63,589,056	-	63,589,056	493,451	1,011,713,034	-
Total	18,091,068,460	923,117,371	17,167,951,089	133,223,304	119,805,266,661	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 2025-26 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	1,015,171,222	6,458,058	85.00%	5,489,349	258,322	6,199,736
Berkeley	8,927,131,904	46,970,017	85.00%	39,924,514	1,878,801	45,091,216
Boone	1,070,762,707	7,101,926	85.00%	6,036,637	284,077	6,817,849
Braxton	815,070,938	5,166,260	85.00%	4,391,321	206,650	4,959,610
Brooke	1,500,527,402	10,049,637	85.00%	8,542,191	401,985	9,647,652
Cabell	4,461,944,102	27,778,696	85.00%	23,611,892	1,111,148	26,667,548
Calhoun	523,528,553	3,630,556	85.00%	3,085,973	145,222	3,485,334
Clay	282,553,785	1,757,354	85.00%	1,493,751	70,294	1,687,060
Doddridge	1,651,593,241	12,132,654	85.00%	10,312,756	485,306	11,647,348
Fayette	1,805,029,338	11,238,356	85.00%	9,552,603	449,534	10,788,822
Gilmer	400,792,640	2,614,535	85.00%	2,222,355	104,581	2,509,954
Grant	1,230,075,383	8,325,580	85.00%	7,076,743	333,023	7,992,557
Greenbrier	1,957,272,473	11,861,876	85.00%	10,082,595	474,475	11,387,401
Hampshire	1,578,025,443	8,833,765	85.00%	7,508,700	353,351	8,480,414
Hancock	1,332,805,667	8,312,651	85.00%	7,065,753	332,506	7,980,145
Hardy	1,185,715,351	7,008,072	85.00%	5,956,861	380,323	6,727,749
Harrison	4,678,345,663	29,518,973	85.00%	25,091,127	1,180,759	28,338,214
Jackson	1,897,951,119	12,214,237	85.00%	10,382,101	488,569	11,725,668
Jefferson	5,628,340,967	28,577,334	85.00%	24,290,734	1,143,093	27,434,241
Kanawha	11,183,401,390	69,382,350	85.00%	58,974,998	2,775,294	66,607,056
Lewis	1,103,977,814	7,021,337	85.00%	5,968,136	280,853	6,740,484
Lincoln	501,511,192	2,877,110	85.00%	2,445,544	115,084	2,762,026
Logan	1,493,199,163	10,218,050	85.00%	8,685,343	408,722	9,809,328
Marion	3,124,962,041	17,955,924	85.00%	15,262,535	718,237	17,237,687
Marshall	5,860,645,893	42,966,725	85.00%	36,521,716	1,718,669	41,248,056
Mason	1,335,176,611	8,224,404	85.00%	6,990,743	328,976	7,895,428
McDowell	674,768,852	5,054,194	85.00%	4,296,065	202,168	4,852,026
Mercer	2,474,912,044	14,790,632	85.00%	12,572,037	591,625	14,199,007
Mineral	1,309,533,491	7,479,365	85.00%	6,357,460	299,175	7,180,190
Mingo	902,790,952	6,331,444	85.00%	5,381,727	253,258	6,078,186
Monongalia	6,810,411,211	40,409,752	85.00%	34,348,289	1,616,390	38,793,362
Monroe	658,958,327	3,541,394	85.00%	3,010,185	141,656	3,399,738
Morgan	1,333,100,892	6,959,753	85.00%	5,915,790	278,390	6,681,363
Nicholas	1,132,314,602	6,889,650	85.00%	5,856,203	275,586	6,614,064
Ohio	2,680,633,576	16,719,062	85.00%	14,211,203	668,762	16,050,300
Pendleton	739,822,942	4,152,580	85.00%	3,529,693	166,103	3,986,477
Pleasants	668,732,206	4,415,495	85.00%	3,753,171	176,620	4,238,875
Pocahontas	984,705,502	6,100,969	85.00%	5,185,824	244,039	5,856,930
Preston	1,838,433,063	10,598,490	85.00%	9,008,717	423,940	10,174,550
Putnam	3,940,875,661	22,853,202	85.00%	19,425,222	914,128	21,939,074
Raleigh	3,523,657,677	22,245,645	85.00%	18,908,798	889,826	21,355,819
Randolph	1,644,154,797	9,996,968	85.00%	8,497,423	399,879	9,597,089
Ritchie	949,988,162	6,171,099	85.00%	5,245,434	246,844	5,924,255
Roane	705,567,164	4,097,913	85.00%	3,483,226	163,917	3,933,996
Summers	700,784,802	4,156,515	85.00%	3,533,038	166,261	3,990,254
Taylor	1,189,414,992	7,290,460	85.00%	6,196,891	291,618	6,998,842
Tucker	907,476,672	5,644,357	85.00%	4,797,703	225,774	5,418,583
Tyler	2,728,681,040	20,327,989	85.00%	17,278,791	813,120	19,514,869
Upshur	1,283,863,522	7,701,504	85.00%	6,546,278	308,060	7,393,444
Wayne	1,589,314,670	9,827,424	85.00%	8,353,310	393,097	9,434,327
Webster	301,130,905	2,034,375	85.00%	1,729,219	81,375	1,953,000
Wetzel	3,036,572,905	22,248,162	85.00%	18,910,938	889,926	21,358,236
Wirt	300,354,730	1,823,980	85.00%	1,550,383	72,959	1,751,021
Wood	4,686,799,511	26,392,359	85.00%	22,433,505	1,055,694	25,336,665
Wyoming	1,011,713,034	7,401,075	85.00%	6,290,914	296,043	7,105,032
Total	117,254,979,907	721,852,244	-	613,574,408	28,874,087	692,978,157

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2025-26 YEAR**

County	Assessor's Valuation Fund Percent 2025-26	Allowance For Assessor's Valuation Fund	Growth Counties School Facilities Act	Adjustment to Cap LS at Step 8	Local Share Calculations
Barbour	2.00%	123,995	-	-	5,107,032
Berkeley	2.00%	901,824	1,852,459	-	35,291,430
Boone	2.00%	136,357	-	-	5,616,203
Braxton	2.00%	99,192	-	-	4,085,479
Brooke	1.75%	168,834	-	-	7,971,372
Cabell	1.25%	333,344	-	-	22,167,400
Calhoun	2.00%	69,707	-	-	2,871,044
Clay	2.00%	33,741	-	-	1,389,716
Doddridge	1.25%	145,592	-	-	9,681,858
Fayette	2.00%	215,776	-	-	8,887,293
Gilmer	2.00%	50,199	-	-	2,067,575
Grant	2.00%	159,851	-	-	6,583,869
Greenbrier	2.00%	227,748	-	-	9,380,372
Hampshire	2.00%	169,608	-	-	6,985,741
Hancock	2.00%	159,603	-	-	6,573,644
Hardy	1.90%	127,827	-	-	5,548,711
Harrison	2.00%	566,764	-	-	23,343,604
Jackson	2.00%	234,513	-	-	9,659,019
Jefferson	1.85%	507,533	-	-	22,640,108
Kanawha	2.00%	1,332,141	-	-	54,867,563
Lewis	2.00%	134,810	-	-	5,552,473
Lincoln	2.00%	55,241	-	-	2,275,219
Logan	2.00%	196,187	-	-	8,080,434
Marion	2.00%	344,754	-	-	14,199,544
Marshall	1.50%	618,721	-	1,581,146	32,603,180
Mason	2.00%	157,909	-	-	6,503,858
McDowell	2.00%	97,041	-	-	3,996,856
Mercer	2.00%	283,980	-	-	11,696,432
Mineral	2.00%	143,604	-	-	5,914,681
Mingo	2.00%	121,564	-	-	5,006,905
Monongalia	2.00%	775,867	-	-	31,956,032
Monroe	2.00%	67,995	-	-	2,800,534
Morgan	2.00%	133,627	-	-	5,503,773
Nicholas	2.00%	132,281	-	-	5,448,336
Ohio	2.00%	321,006	-	-	13,221,435
Pendleton	2.00%	79,730	-	-	3,283,860
Pleasants	1.30%	55,105	-	-	3,521,446
Pocahontas	2.00%	117,139	-	-	4,824,646
Preston	2.00%	203,491	-	-	8,381,286
Putnam	2.00%	438,781	-	-	18,072,313
Raleigh	2.00%	427,116	-	-	17,591,856
Randolph	2.00%	191,942	-	-	7,905,602
Ritchie	1.70%	100,712	-	-	4,897,878
Roane	2.00%	78,680	-	-	3,240,629
Summers	2.00%	79,805	-	-	3,286,972
Taylor	2.00%	139,977	-	-	5,765,296
Tucker	1.50%	81,279	-	-	4,490,650
Tyler	1.00%	195,149	-	5,185,638	11,084,884
Upshur	2.00%	147,869	-	-	6,090,349
Wayne	2.00%	188,687	-	-	7,771,526
Webster	2.00%	39,060	-	-	1,608,784
Wetzel	2.00%	427,165	-	-	17,593,847
Wirt	2.00%	35,020	-	-	1,442,404
Wood	2.00%	506,733	-	-	20,871,078
Wyoming	2.00%	142,101	-	-	5,852,770
Total	1.91%	13,024,277	1,852,459	6,766,784	563,056,801

**COUNTY BOARDS OF EDUCATION
LOCAL SHARE CALCULATIONS AT
CLASS I LEVY RATE OF 19.40c/\$100 OF ASSESSED VALUATIONS
FOR THE 2025-26 YEAR**

County	Actual Local Share Calculations 2024-25	Actual Local Share Calculations 2025-26	Difference	Percent Change
Barbour	5,449,811	5,107,032	(342,779)	-6.29%
Berkeley	34,458,918	35,291,430	832,512	2.42%
Boone	5,446,419	5,616,203	169,784	3.12%
Braxton	4,023,753	4,085,479	61,726	1.53%
Brooke	12,365,951	7,971,372	(4,394,579)	-35.54%
Cabell	21,819,236	22,167,400	348,164	1.60%
Calhoun	2,821,684	2,871,044	49,360	1.75%
Clay	1,403,521	1,389,716	(13,805)	-0.98%
Doddridge	11,216,295	9,681,858	(1,534,437)	-13.68%
Fayette	8,560,745	8,887,293	326,548	3.81%
Gilmer	2,133,473	2,067,575	(65,898)	-3.09%
Grant	6,445,580	6,583,869	138,289	2.15%
Greenbrier	9,125,785	9,380,372	254,587	2.79%
Hampshire	6,705,098	6,985,741	280,643	4.19%
Hancock	6,398,155	6,573,644	175,489	2.74%
Hardy	5,364,298	5,548,711	184,413	3.44%
Harrison	28,178,795	23,343,604	(4,835,191)	-17.16%
Jackson	9,492,462	9,659,019	166,557	1.75%
Jefferson	21,545,202	22,640,108	1,094,906	5.08%
Kanawha	53,057,705	54,867,563	1,809,858	3.41%
Lewis	9,617,525	5,552,473	(4,065,052)	-42.27%
Lincoln	2,183,246	2,275,219	91,973	4.21%
Logan	8,070,855	8,080,434	9,579	0.12%
Marion	14,226,117	14,199,544	(26,573)	-0.19%
Marshall	32,245,116	32,603,180	358,064	1.11%
Mason	6,377,885	6,503,858	125,973	1.98%
McDowell	4,539,736	3,996,856	(542,880)	-11.96%
Mercer	11,474,548	11,696,432	221,884	1.93%
Mineral	5,824,544	5,914,681	90,137	1.55%
Mingo	5,105,196	5,006,905	(98,291)	-1.93%
Monongalia	35,465,044	31,956,032	(3,509,012)	-9.89%
Monroe	2,657,803	2,800,534	142,731	5.37%
Morgan	5,324,981	5,503,773	178,792	3.36%
Nicholas	5,237,093	5,448,336	211,243	4.03%
Ohio	17,274,354	13,221,435	(4,052,919)	-23.46%
Pendleton	3,167,757	3,283,860	116,103	3.67%
Pleasants	4,093,732	3,521,446	(572,286)	-13.98%
Pocahontas	4,741,754	4,824,646	82,892	1.75%
Preston	8,134,451	8,381,286	246,835	3.03%
Putnam	17,598,878	18,072,313	473,435	2.69%
Raleigh	17,397,024	17,591,856	194,832	1.12%
Randolph	7,904,214	7,905,602	1,388	0.02%
Ritchie	11,145,177	4,897,878	(6,247,299)	-56.05%
Roane	3,276,618	3,240,629	(35,989)	-1.10%
Summers	3,189,568	3,286,972	97,404	3.05%
Taylor	6,269,698	5,765,296	(504,402)	-8.05%
Tucker	4,284,420	4,490,650	206,230	4.81%
Tyler	18,377,792	11,084,884	(7,292,908)	-39.68%
Upshur	6,210,813	6,090,349	(120,464)	-1.94%
Wayne	7,836,003	7,771,526	(64,477)	-0.82%
Webster	1,584,307	1,608,784	24,477	1.54%
Wetzel	17,867,151	17,593,847	(273,304)	-1.53%
Wirt	1,397,879	1,442,404	44,525	3.19%
Wood	20,727,795	20,871,078	143,283	0.69%
Wyoming	5,939,430	5,852,770	(86,660)	-1.46%
Total	592,781,390	563,056,801	(29,724,589)	-5.01%

**COUNTY BOARDS OF EDUCATION
 ASSESSED VALUATION OF NEW PROPERTY FOR BOARDS
 ELIGIBLE FOR GROWTH COUNTIES FACILITIES ACT
 FOR THE 2025-26 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 2025-26 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 2025-26 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 2025-26	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