

Special Excess Levies

In Effect for Fiscal Years Ending June 30,
2024, 2025, 2026, 2027, and 2028

Updated: July, 2023



WEST VIRGINIA STATE AUDITOR

SPECIAL EXCESS LEVY

**ORA L. ASH
DEPUTY STATE AUDITOR
LOCAL GOVERNMENT SERVICES**

200 West Main Street
Clarksburg, West Virginia 26301
Phone: (304) 627-2415 Ext: 5114
Toll-Free: (877) 982-9148
Fax: (304) 627-2417

FOREWORD

Pursuant to W.Va. Code § 11-8-16:

"A local levying body may provide for an election to increase the levies, by entering on its record of proceedings an order setting forth:

- (1) The purpose for which additional funds are needed;
- (2) The amount for each purpose;
- (3) The total amount needed;
- (4) The separate and aggregate assessed valuation of each class of taxable property within its jurisdiction;
- (5) The proposed additional rate of levy in cents on each class of property;
- (6) The proposed number of years, not to exceed three, to which the additional levy applies, except that in the case of county boards of education the proposed number of years shall not exceed five;
- (7) The fact that the local levying body will or will not issue bonds, as provided by this section, upon approval of the proposed increased levy.

The local levying body shall submit to the voters within their political subdivision, the question of the additional levy at either a general or special election. If at least sixty percent of the voters cast their ballots in favor of the additional levy, the county commission or municipality may impose the additional levy. If at least a majority of voters cast their ballot in favor of the additional levy, the county board of education may impose the additional levy: Provided, That any additional levy adopted by the voters, including any additional levy adopted prior to the effective date of this section, shall be the actual number of cents per each one hundred dollars of value set forth in the ballot provision, which number shall not exceed the maximum amounts prescribed in this section, regardless of the rate of regular levy then or currently in effect, unless such rate of additional special levy is reduced in accordance with the applicable ballot provisions. The levy shall not exceed a rate greater than:

Class	School	County	Municipal
I	22.95¢	7.15¢	6.25¢
II	45.90¢	14.30¢	12.50¢
III/IV	91.80¢	21.60¢	25.00¢

Entities with special excess levies are summarized in this report by county. The levy rate, expiration date, purpose and amount to be raised by the levy is included. Detailed information may be made available by contacting the Local Government Services Division.

In some instances this summary includes the most recently approved levy which will become effective in future years, rather than the levy which is in effect for the current year.

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
BARBOUR						

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
<p>BERKELEY</p> <p>School Board</p>	<p>22.50</p>	<p>2025</p>	<p>Salary Supplement Textbooks, etc. Board of Health Parks Extension Services Martinsburg-Berkeley Library Equipment Maintenance Total School Board</p>	<p>18,678,500 3,500,000 28,500 112,500 68,000 112,500 5,900,000 <u>3,200,000</u> 31,600,000</p>	<p>5</p>	<p>May reduce rates</p>
<p>Martinsburg</p>	<p>5.25</p>	<p>2024</p>	<p>Police Department: Personal Services Contractual Services Commodities Capital Outlay Total Martinsburg</p>	<p>1,073,150 141,850 75,000 <u>-</u> 1,290,000</p>	<p>5</p>	<p>No reduced rate provision</p>

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
BOONE						
County Commission	0.30	2025	Library	82,635	4	No reduced rate provision Unused to general fund
	0.30	2025	Senior Nutrition	82,635		
	2.60	2025	Fire	716,171		
	<u>3.25</u>	2025	Ambulance	<u>895,215</u>		
	6.45		Total County Commission	1,776,656		
School Board	22.95	2025	Salaries	2,270,314	5	No reduced rate provision
			Fixed Employment Charges	2,445,229		
			General Supplies	110,000		
			Free Meals for Students	100,000		
			Textbooks	150,000		
			Transportation of students	55,000		
			School Safety	70,000		
			Building Operation and Maintenance	250,000		
			Capital Improvements to Existng Schools	105,615		
			New and Expansion of Technology	100,000		
				<u>-</u>		
			Total School Board	5,656,158		
Danville	6.25	2025	Police Protection	16,053	4	not to exceed \$50,000
			Street Lighting	9,173		
			Street Repair	9,173		
			Street Maintenance	11,467		
			Total Danville	45,866		
Madison	6.25	2027	Police	34,326	4	No reduced rate provision
			Street Maintenance	43,379		
			Recreation	28,599		
			General Government	46,746		
			Total Madison	153,050		

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
BRAXTON						

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
BROOKE			COUNTY MULTI - PURPOSE LEVY:			
County Commission	2.97	2025	Mary H. Weir Library Brooke County Library Mental Health Senior Program Health Department Parks & Recreation Extension Services Brooke County Courthouse Ambulance Services Brooke County Museum	3% 31,314 17% 179,781 4% 41,919 5% 52,523 18% 190,386 10% 105,548 7% 73,733 7% 70,000 28% 296,433 2% 18,853 100% 1,041,637	5	No reduced rate provision Any excess funds to be used for capital imp. or to fund mandated offices.
	1.20	2025	Animal Shelter	428,475	5	No reduced rate provision
	1.38	2025	Fire Protection	492,745	5	No reduced rate provision
	1.60	2025	911 Communication Center	570,296	4	No reduced rate provision
	7.15		Grand Total County Commission	2,533,153		
School Board	22.95	2024	Instructional Materials Capital Improvement Salaries/benefits: Costs and Benefits Additional Costs Health Safety and Security Enhancements Providers of Services and Related Costs	171,000 723,397 1,981,940 3,141,780 1,434,255 335,867	5	May reduce rate
			Total School Board	7,788,239		

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes		
CABELL County Commission	3.00	2027	EMS	3,269,907	5	May reduce rate if rate generates > 104%. Shall not be reduced to generate < 104%. (Gross) Calculation should not include new property. shall be reduced to 111,990 and 425,563 respectively		
	1.20	2027	Health	1,307,962				
	0.20	2027	Seniors	217,993				
	1.20	2027	Mass Transit	1,307,962				
	0.54	2027	Fire/Economic Development	588,582				
	0.10	2024	Autism Services Center	111,990	2			
	0.38	2024	Green Acres - Bottled Water Program	425,563				
	<u>6.62</u>		Total County Commission	<u>7,229,959</u>				
	School Board	22.95	2025	Professional Salaries	7,057,547		5	Excess revenue may be used for general operation
				Service Salaries	2,050,000			
Substitute Salary				1,101,000				
Athletics				625,000				
Personnel Taxes & Benefits				3,336,378				
Textbooks, Supplies, Postage,				2,287,538				
Contracted Services				1,700,000				
Construction, Repair & Maintenance				1,232,000				
Equipment Rentals				1,691,937				
Public Library				1,471,869				
Greater Huntington Parks & Rec				455,229				
Technology				<u>1,119,651</u>				
Total School Board				24,128,149				
Barboursville	6.25	2026	Streets & Sidewalks Improvements	33% 168,590	5	Excess to be distributed proportionately		
			Upgrade of storm drains	22% 112,394				
			Street Department-Facility & Equipment	14% 71,523				
			Sanitation - Equipment	8% 40,870				
			Barboursville Volunteer Fire Department	13% 66,414				
			Planning, construction of Rec. Facility	<u>10% 51,088</u>				
			Total Barboursville	100% 510,879				
Huntington	3.50	2027	Mass Transit	1,764,590	5	May reduce rate if rate generates > 104%. Shall not be reduced to generate < 104%. (Gross) Calculation should not include new property.		

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
CALHOUN						
County Commission	4.97	2024	Ambulance Fire Deputy Sheriff's Salary Office of Emergency Services Contingencies Total County Commission	63% 195,185 27% 83,571 9% 29,200 1% 2,170 1% 2,170 100% 312,296	5	No reduced rate provision
School Board	0.714	2027	Calhoun County Library	50,300	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
CLAY						
School Board-Library	0.94	2025	Various Library Expenses	75,000	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes												
<p>DODDRIDGE</p> <p>County Commission</p>	<p>2.25</p>	<p>2026</p>	<p>MULTIPURPOSE LEVY:</p> <p>Library</p> <p>Health</p> <p>WVU Extension</p> <p>Parks & Recreation</p> <p>Total Multipurpose Levy</p>	<table border="0"> <tr> <td>37%</td> <td>673,952</td> </tr> <tr> <td>24%</td> <td>437,158</td> </tr> <tr> <td>7%</td> <td>127,504</td> </tr> <tr> <td>32%</td> <td><u>582,877</u></td> </tr> <tr> <td>100%</td> <td>1,821,491</td> </tr> </table>	37%	673,952	24%	437,158	7%	127,504	32%	<u>582,877</u>	100%	1,821,491	<p>5</p>	<p>May be reduced</p>		
37%	673,952																	
24%	437,158																	
7%	127,504																	
32%	<u>582,877</u>																	
100%	1,821,491																	
<p>School Board</p>	<p>22.95</p>	<p>2024</p>	<p>Repairs & maintenance</p> <p>Supplies & extended curriculum</p> <p>Support for extracurricular programs & professional development</p> <p>Transportation</p> <p>Salaries & benefits</p> <p>Total School Board</p>	<table border="0"> <tr> <td></td> <td>3,698,448</td> </tr> <tr> <td></td> <td>3,354,137</td> </tr> <tr> <td></td> <td>643,489</td> </tr> <tr> <td></td> <td>511,085</td> </tr> <tr> <td></td> <td><u>4,691,408</u></td> </tr> <tr> <td></td> <td>12,898,567</td> </tr> </table>		3,698,448		3,354,137		643,489		511,085		<u>4,691,408</u>		12,898,567	<p>5</p>	<p>May reduce rate</p>
	3,698,448																	
	3,354,137																	
	643,489																	
	511,085																	
	<u>4,691,408</u>																	
	12,898,567																	

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
FAYETTE						
County Commission	2.43	2026	Law Enforcement Salaries & Benefits	1,116,623	5	No reduced rate provision
	1.11	2026	Libraries	510,061		
	<u>3.61</u>	2026	Fire Protection Services & Equipment	<u>1,658,852</u>		
	7.15		Total County Commission	3,285,536		
School Board	22.95	2024	Textbooks	823,000	5	May reduce rate
			Safety and Security	180,000		
			Student Admission-Athletic Events	72,000		
			Universal Feeding	650,000		
			Public Library	26,500		
			Special Education	10,000		
			Extension Office	30,000		
			Student Health Services	30,000		
			Athletics & Extracurricular	85,000		
			Music	60,000		
			Art	25,000		
			Home Economics	2,000		
			Industrial Arts and Career Tech. Ed. Support	4,000		
			Business Education	13,000		
			Physical Education	25,000		
			Instructional Support	225,000		
			Science & Math Support	88,000		
			Reading Support	120,000		
			Technical Curriculum Support	1,090,000		
			Maintenance/Capital Improvement	1,322,103		
			Preschool	78,000		
			Salaries Professional	2,508,000		
			Salaries Service	1,077,000		
			Dental/Vision	780,000		
			Playground Equipment	20,000		
			Student National & State Competition	25,000		
			Drivers Education	15,000		
Athletic Bus Trips	<u>120,000</u>					
Total			9,503,603			

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
FAYETTE (continued)						
Montgomery	6.25	2027	Facilities - Repair & Maintenance Streets - Repair & Maintenance Equipment Parks Total Montgomery	28% 18,588 16% 10,621 32% 21,243 24% <u>15,932</u> 100% 66,384	4	No reduced rate provision
Fayetteville	6.25	2024	Streets & Sidewalks	232,559	5	No reduced rate provision
Mount Hope	6.25	2025	Street repairs & maintenance	14,500	5	Shall reduce not to exceed \$47,533
Smithers	6.25	2023	Police Protection	35,753	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
GILMER						
County Commission	0.35	2027	VITAL SERVICES:		4	May reduce rate
	0.66	2027	Library	36,000		
	0.37	2027	Health	68,000		
	0.44	2027	Extension Services	38,000		
	<u>0.49</u>	2027	Senior Citizens	45,000		
	2.31		Parks and Recreation	<u>50,000</u>		
			Total Vital Services	237,000		
			EMERGENCY SERVICES:			
	1.18	2025	Fire	119,091		
	<u>1.18</u>	2025	Ambulance	<u>119,091</u>		
2.36		Total Emergency Services	238,182			
	<u>4.67</u>		Grand Total County Commission	<u>475,182</u>		
School Board	7.84	2028	Custodial Supplies, Equipment & Maintenance	215,546	5	May reduce rate
			Instructional Supplies, textbooks, etc.	233,000		
			Extracurricular Activities & Professional Develop.	<u>301,000</u>		
			Total School Board	749,546		
Glenville	6.25	2024	Streets, curbs, sidewalks & street lighting	64,751	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
GRANT						
School Board	6.18	2025	General Maint., Improvements, Equipment Safety/Security Athletic Passes Class Size Reduction Total School Board	1,653,466 249,994 100,000 <u>225,000</u> 2,228,460	5	No reduced rate provision
Petersburg	4.49	2026	Streets	105,795	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
GREENBRIER						
School Board	11.475	2024	School Safety and Security Instructional Materials and Technology Arts/Music Supplies Salaries/Benefits Capital Improvement/Utilities Extended Year & Extracurricular Programs Total School Board	350,000 750,000 300,000 750,000 1,878,119 1,700,000 250,000 5,978,119	5	No reduced rate provision
Lewisburg	6.25	2025	Fire Department Police Department Maintenance of Streets, Street Lights Total Lewisburg	26% 123,896 53% 252,557 21% 99,801 100% 476,254	4	No reduced rate provision
Ronceverte	4.25	2025	Streets	68% 54,748	5	No reduced rate provision
	<u>2.00</u>	2025	Cemetery	<u>32%</u> 25,764	5	No reduced rate provision
	6.25		Total Ronceverte	100% 80,512		
Alderson	6.25	2026	Streets/sidewalks	152,088	4	No reduced rate

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
HAMPSHIRE County Commission	0.60	2026	Hampshire County Public Library Capon Bridge Public Library	172,093 48,539	5	No reduced rate provision
	1.50	2027	Fire	551,580	5	No reduced rate provision
	2.10		Total County Commission	<u>551,580</u>		

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
HANCOCK						
County Commission	0.5700	2027	Libraries	200,000	4	Shall reduce rate, collect \$200,000. Any excess to general fund for recreation.
	Class I: 0.71 Class II: 1.42 Class III & IV: 2.85	2025	Sheltered Workshop	250,000	4	Shall reduce rate. Any excess to general fund for recreation. (CV)
	0.3000	2024	Animal Shelter	100,000	4	Shall reduce rate. Any excess to general fund for recreation.
	0.8700		Total County Commission	550,000		
School Board	22.95	2024	Instructional Material	40,000	5	No reduced rate provision
			Technology	100,000		
			Fields/Gym & capital improvements	775,652		
			Duplication Equip	100,000		
			Professional Support	70,000		
			WVU Extension Services	40,000		
			Legal/Medical Service	100,000		
			Free student lunch/breakfast	325,000		
			Homebound-Occupational/ Physical Therapy-Psych Ser	275,000		
			Safety & security	800,000		
			Salaries/Benefits	5,275,000		
			Total School Board	7,900,652		
New Cumberland	6.25	2024	Park Board	42,966	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually					Term of Levy (Years)	Notes
HARRISON County Commission	2027	VITAL SERVICES LEVY Seniors Emergency Ambulance Authority Bi-County Nutrition Health Access Susan Dew Hoff Memorial Clinic, Inc. Health Department Child Advocacy Parks and Recreation Courthouse Security Animal Control OES/Dispatch Improvement Oportunity						5	Shall reduce rate not to exceed \$4,777,897
	2027	Public Transit Levy Rates	2022	2023	2024	2025	2026	5	Roll back to not exceed set amount for each year
			2.10	2.20	2.31	2.42	2.54		
			2,746,765	2,877,562	3,021,442	3,165,319	3,322,278		

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
HARRISON (Continued)						
School Board	20.33	2026	Textbooks, equipment, & supplies Library books and technology equipment Science supplies & equipment for labs Special education Guidance & speech therapy Band Music Theater support Physical education Vocational education Art Instruction Extra curricular academic & athletic activities Buildings Buses & maintenance vehicles Athletic facilities & supplies for programs Technology Duplication services & supplies Student accident insurance Middle School Athletic supplies Free Admission for Students to Athletic Events Public Library and 4-H Free breakfast and lunch Salaries & benefits Total School Board	2,233,000 145,000 100,000 44,000 16,000 125,000 50,000 35,000 25,000 410,000 42,500 146,000 4,200,000 175,000 300,000 2,000,000 167,400 35,000 75,000 230,000 50,000 500,000 <u>17,493,182</u> 28,597,082	5	May reduce Shall reduce if increase is 4% or more. Calculation based on reduced values.

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
HARRISON (Continued)						
Bridgeport	6.25	2024	Parks and Recreation Resurfacing of streets Bridgeport Public Library Sidewalks EMS & Fire Equipment Storm water management Total Bridgeport	10% 161,281 30% 483,843 15% 241,922 5% 80,640 30% 483,843 10% <u>161,281</u> 100% 1,612,810	5	No reduced rate provision
Clarksburg	6.25	2026	Parks Streets & Bridges Police Vehicles and equipment Fire Equipment/Vehicles Waldomore Building Total Clarksburg	40% 500,000 32% 400,000 11% 135,000 14% 175,000 2% <u>30,000</u> 100% 1,240,000	5	No reduced rate provision
Nutter Fort	6.25	2026	Fire Service	100,194	5	No reduced rate provision
Shinnston	6.25	2027	Streets & Sidewalks Recreation Total Shinnston	80% 106,820 20% <u>27,165</u> 100% 133,985	5	No reduced rate provision
Stonewood	6.25	2026	Street Maintenance and Construction Parks Total Stonewood	86,843 <u>15,325</u> 102,168	4	May be reduce to \$102,168

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
JACKSON						
County Commission	4.69	2025	Ambulance	2,064,705	4	May reduce rate
	0.58	2025	Library	255,337	4	May reduce rate
	<u>0.14</u>	2025	Jackson County Commission on Aging	<u>61,632</u>	4	May reduce rate
	5.41		Total County Commission	2,381,674		
School Board	22.95	2024	Vehicles & vehicle repairs	469,841	5	No reduced rate provision
			Textbooks	939,681		
			Repair school facilities	2,349,204		
			Salaries	<u>5,638,089</u>		
			Total School Board	9,396,815		

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
JEFFERSON						
School Board	22.95	2026	Salaries & Benefits Professional Development School Allocations Instructional Materials Public Libraries Total School Board	17,614,578 1,314,180 1,314,180 1,500,000 <u>90,000</u> 21,832,938	5	May reduce - Any surplus to be distributed as follows: Personnel 80%; Boards Discretion 20%

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes		
KANAWHA								
County Commission	6.09	2024	Ambulance Authority	43.50%	\$7,692,643	5	No reduced rate provision	
			Kanawha Valley Regional Transportation	43.50%	\$7,692,643			
			Emergency Services	<u>13.00%</u>	<u>\$2,298,951</u>			
			Total County Commission	100.00%	\$17,684,237			
School Board	1.04	2025	The Total Levy Rate for both of these levies shall not exceed 22.95				No reduced rate provision	
Excess Levy for Libraries								
			Kanawha County Public Library including KCPL system		\$2,815,447			
			South Charleston Public Library		\$214,537			
			Nitro Public Library		<u>\$48,017</u>			
			Total School Board		\$3,078,001			
	21.91	2024	Professional Services, and other	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Additional Staff			\$39,584,000	\$38,329,000	\$37,118,000	\$35,954,000	\$34,833,900	
Facility & Extracurricular needs			\$1,648,512	\$3,494,846	\$3,704,536	\$1,963,404	\$2,081,208	
Safety and Security Improvements			\$4,869,807	\$4,698,371	\$2,053,500	\$2,440,971	\$1,835,874	
HVAC Improvements & Energy Management			\$239,994	\$237,160	\$239,195	\$232,140	\$229,711	
Total School Board			<u>\$18,577,687</u>	<u>\$18,160,623</u>	<u>\$21,724,769</u>	<u>\$24,229,485</u>	<u>\$25,759,307</u>	
			Total School Board	\$64,920,000	\$64,920,000	\$64,840,000	\$64,820,000	\$64,740,000

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
KANAWHA (Continued)						
Charleston	5.03	2027	General Current Expense (Gross)	5,176,673	4	May reduce rate to yield 95% of previous year's gross revenue. Rate calculated using reduced values.
Dunbar	6.25	2024	Fire Department Police Department Total Dunbar	50% 245,040 50% <u>245,040</u> 490,080	5	No reduced rate provision
Nitro	4.07	2024	Street Maintenance & Repair Parks & Recreation Firemen's Wages Street Lighting Policemen's Wages Library Fire Hydrant Rental Total Nitro	9% 35,052 7% 26,016 19% 70,214 11% 41,721 37% 136,731 13% 47,042 3% <u>12,769</u> 100% 369,545	5	Shall reduce rate not to exceed \$369,260
South Charleston	6.25	2025	Streets Police Fire Recreation Library Total South Charleston	25% 453,251 30% 543,901 30% 543,901 7% 135,975 7% <u>135,975</u> 100% 1,813,003	5	No reduced rate provision
St. Albans	6.25	2025	Fire Department Personal Services Contractual Services Supplies Total St. Albans	87% 651,094 6% 47,487 6% <u>48,489</u> 100% 747,070	5	No reduced rate provision
Smithers			SEE FAYETTE COUNTY FOR INFORMATION			
Montgomery			SEE FAYETTE COUNTY FOR INFORMATION			

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
LEWIS						
School Board	10.32	2025	Textbooks Technology, Materials, Equipment Supplemental Materials Music Program Ex-curricular, curricular, & academic trans. Personnel for improvement curriculum Teaching salaries Transportation system improvements Group Insurance General Renovations Extra curricular activity support Provide for Admission to events for students/ Free breakfast & lunch Extension service Agreed Upon Ambulance Services Library Health Department TOTAL	120,000 30,000 250,000 35,000 80,000 821,329 633,540 100,000 168,720 500,000 45,000 25,000 50,000 30,000 30,000 30,000 30,000 <hr style="width: 100%;"/> 2,978,589	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
LINCOLN						
County Commission	2.90	2026	Fire Protection	398,322	5	A clean audit of all accounts must be presented to the County Commission by the Volunteer Fire Department receiving levy funds.
	<u>2.56</u>	2026	Ambulance/EMS	<u>351,622</u>	5	
	5.46		Total County Commission	749,944		
School Board	22.95	2024	Personal Services	1,045,874	5	May reduce rate
			Instructional Supplies	400,000		
			Libraries	98,222		
			Retirement Benefits	215,000		
			Maintenance & utilities	500,000		
			Transportation costs	225,000		
			Extra curricular activities	90,000		
			Classroom supplies	80,000		
			Employee benefits package	277,000		
			Technology	50,000		
			Extension Office	15,000		
			Capital Improvements	250,000		
			Summer School and After School	<u>40,000</u>		
Total School Board	3,286,096					

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	PRIORITY	Amount to be Raised Annually	Term of Levy (Years)	Notes	
LOGAN								
County Commission	7.1500	2025	Logan Emergency Ambulance Service Fire Protection Services and Services Debt Service Reduction for VFDs Police Protection Services Health and Safety Services TOTAL	1st 2nd 3rd 4th 5th	1,500,000 1,000,000 245,000 245,000 <u>200,000</u> 3,190,000	5	See notes under Purpose of Special Excess Levy	
			If excess levy fails to generate \$3,190,000 then agencies will be funded in order listed above. Excess over \$3,190,000 to be expended proportionately in relation to the amounts originally set forth herein for priority 1 and 2					
School Board	22.95	2024	Safety and Security Improvements Technology and instructional supplies School Allocation, Student Insurance Construction, R & M Community Services Salaries-professional Salaries-service personnel Substitutes Personnel taxes & benefits Total School Board		500,000 600,000 270,000 555,781 215,000 2,875,000 1,800,000 408,597 <u>1,688,752</u> 8,913,130	5	Shall reduce as not to exceed projected needs	

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
MARION						
County Commission	1.5 2.0 2.0 <u>1.0</u> 5.0	2026 2026 2026 2025	Public Library Transit Authority Parks Volunteer Fire Departments Total County Commission	1,161,388 1,548,517 1,548,517 <u>815,902</u> 3,912,936	4 4 4 4	No reduced rate provision No reduced rate provision No reduced rate provision Shall reduce rate not to exceed 815,902
School Board	22.95	2024	Textbooks, materials & supplies Personal Service professional personnel Bldg. maint. & transportation upgrades Personal Services service personnel Technology, infrastructure upgrades Total School Board	11% 1,902,673 37% 6,476,101 16% 2,743,785 24% 4,118,369 13% <u>2,200,000</u> 100% 17,440,928	5	May reduce rate Excess raised will be distributed in same ratio

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
MARSHALL						
School Board	20.66	2028	Instructional equipment & supplies Counselors Nurses Social Worker Resource Officers Free Breakfast/Lunch for Students Project Leath The Way/STEM Librraries Extension Office Health Technology Maintenance, equipment/buildings/workers Special Education Vehicle Maintenance Contract for Sites for Pre-Kindergarten Program Renovations and New Construction Salaries and Benefits Vocational Supplies and Equipment Music and Band/Strings Equipment Extended day learning Summer School Intervention Specialists Extra Duty Supplements Back to School Fair Total School Board	1,500,000 300,000 300,000 150,000 325,000 400,000 250,000 500,000 75,000 100,000 1,500,000 3,000,000 300,000 900,000 300,000 8,000,000 15,267,276 300,000 125,000 200,000 150,000 500,000 700,000 10,000 35,152,276	5	May reduce rate
Benwood	4.535	2024	Mass Transit	199,392	3	No reduced rate provision
McMechen	4.97	2024	Mass Transit	Not Stated in Levy Order	3	No reduced rate provision
Wheeling			SEE OHIO COUNTY FOR INFORMATION			

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
<p>MASON</p> <p>County Commission</p>	<p>2.25</p>	<p>2026</p>	<p>Fire Departments, \$104,000 to each of 6 Emergency Ambulance Service Fire Hydrants</p>	<p>624,000 104,000 <u>32,957</u> 760,957</p>	<p>5</p>	<p>May be reduced to collect \$760,957</p>
<p>School Board</p>	<p>22.95</p>	<p>2024</p>	<p>Salary Supplements, taxes & benefits Textbooks, supplies, equip. & insurance Extra & Co-curricular activities Construction, repair, maintenance & building utilities Computer technology Transportation Resource officers-125,000, Library-37,500 extension office-25,000, County Fair-12,500</p> <p><u>200,000</u></p> <p>Total School Board</p>	<p>2,181,951 1,400,000 230,000 2,750,000 150,000 590,000 <u>200,000</u> 7,501,951</p>	<p>5</p>	<p>May reduce rate</p>

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy	Notes
MCDOWELL						
School Board	22.95	2024	Salary Supplements Professional 990,000 Salary Supplements Service 486,000 Maintain buildings & School Resource Officer 1,500,000 Public utilities & other public services 1,400,000 Extended Year Programs 15,000 School equipment, instructional supplies, textbooks, library books & technology systems 688,800 McDowell County Public Library 35,000 War Public Library 10,000 Construction/capital improvements, technology infrastructure & telephone systems 100,000 Participating in WVSSAC activities 55,000 4-H programs 32,200 <hr style="width: 10%; margin-left: auto; margin-right: 0;"/> Total School Board 5,312,000		5	May reduce rate if Board deems necessary
Welch	6.25	2025	Library 4% 3,600 Parks & Recreation 20% 20,000 Electric 22% 22,000 Streets 54% 52,648 Total Welch 100% 98,248		5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
MERCER						
School Board	22.95	2025	Upgrading Instructional Program Salaries Benefits Textbooks & Instructional Supplies Alternative education programs Libraries Extracurricular Activities Maintenance & Renovation of School Facilities Secure Environment New Construction and Remodeling Utility & Operational Costs Transportation Total School Board	3,100,000 1,400,000 820,000 1,550,000 150,000 140,000 950,000 2,100,000 350,000 552,714 1,600,000 250,000 <hr style="width: 50px; margin-left: auto; margin-right: 0;"/> 12,962,714	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes	
MINERAL							
County Commission	0.79	2026	Ambulance	254,887	5	No reduced rate provision	
	2.00	2026	Fire	<u>645,284</u>	5	No reduced rate provision	
			Total County Commission	900,171			
School Board	22.95	2026	A. Textbooks			5	No reduced rate provision
			PTO/School Matching Funds				
			Instructional Equip & Repairs				
			Computers & Repairs				
			Total A	1,175,000			
			B. Salaries	5,080,000			
			C. Transportation	200,000			
			D. Facilities				
			Supplies				
			Equipment				
Insurance							
Utilities							
School security systems							
Total D	1,202,484						
E. Health Department							
Libraries							
WVU Extension							
Total E	<u>64,000</u>						
Total School Board	7,721,484						
Keyser	6.25	2025	Streets & Cost of Election	200,000	3	No reduced rate provision	
Piedmont	6.25	2026	Streets, Fire Hydrants, City Obligations, Costs of Election	31,939	5	No reduced rate provision	

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
MINGO						
School Board	22.95	2024	Textbooks, Technology, Supplies Additional educational programs Music, theater, arts, libraries, other Band & Choral Activities Facilities Repairs/Maintenance, Safety Community services, libraries, Extension Serv Sports/Athletics Professional Services Improvement of Facilities	300,000 35,600 79,140 20,000 682,905 230,000 523,200 4,033,467 100,000	5	May reduce rate if amount raised is in excess of projected need. Surplus any purpose
			Total School Board	6,004,312		
Williamson	5.00	2026	Parks & Recreation	137,167	3	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annual				Term of Levy (Years)	Notes
				YEAR ENDING 2022	YEAR ENDING 2023	YEAR ENDING 2024	YEAR ENDING 2025		
MONONGALIA County Commission	---	2025	levy rate: 0.38	614,129	630,014	645,898	661,783	4	no reduced rate provision
			Volunteer Fire Departments	50,000	51,500	53,000	54,500		
			Hazardous Incident Response Team	10,000	10,300	10,600	10,900		
			Brush Fire Team	15,000	15,450	15,900	16,350		
			Fire Companies Association	<u>689,129</u>	<u>707,264</u>	<u>725,398</u>	<u>743,533</u>		
			Total - this levy						
	1.10	2025	Urban Mass Transit	1,994,843	1,994,843	1,994,843	1,994,843	4	No reduced rate provision
	0.58	2025	Morgantown Ice Arena	257,572	257,572	257,572	257,572	4	No reduced rate provision
			Operational needs of Camp Muffly Park, Chestnut Ridge Park, Mason Dixon Park				275,000		
			Various projects at Parks				332,273		
		Mon River and Deckers Creek Rail Trails				95,397			
		Westover Park				15,270			
		Cheat Lake and Laurel Point Soccer Fields				38,158			
		WV Botanic Garden				<u>38,158</u>			
		Total - this levy	1,051,828	1,051,828	1,051,828	1,051,828			
0.27	2025	Morgantown Public Library System	489,644	489,644	489,644	489,644	4	No reduced rate provision	
---	2027	levy rate: 2.33	4,404,241	4,442,046	4,449,753	4,536,558	4	No reduced rate provision	
		Emergency Medical Services							
---		Total County Commission	<u>8,629,685</u>	<u>8,685,625</u>	<u>8,711,466</u>	<u>8,816,406</u>			
16.75	2027	Instructional				1,500,000	5	May reduce rate	
		Technology				1,250,000			
		Library				175,000			
		Music-Art-Drama				250,000			
		Math-Science				145,000			
		Technical Education				100,000			
		Community Schools - After School Summer Programs - Law Enforcement - Alternative Ed. - Health				1,500,000			
		Extracurricular				1,250,000			
		4-H				40,000			
		Public Library				80,000			
		Buildings - Maintenance & Repair				2,500,000			
		Salaries				20,432,784			
		Operational Facilities-Supplies-Security-Equipment				2,000,000			
		School Buses				<u>600,000</u>			
		Total School Board				<u>31,822,784</u>			

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
MONROE						
County Commission	1.73	2024	Protection Equipment for Fire Fighters Fire and Rescue Equipment Purchase, repair and maintain apparatus Firefighters Liability & Workmans comp ins Firefighter training Fire department Utility bills & Facilities	40,000 30,000 58,192 10,000 20,000 20,000	5	No reduced rate provision
			Total County Commission	178,192		
School Board	17.21	2025	Direct Services to Students Student Related Community Services Preventive Maintenance, Safety, Facility Improv Improve Guidance/Counseling; School Cleanin	1,343,006 95,000 369,560 350,388	5	May Reduce
			Total School Board	2,157,954		
Alderson			SEE GREENBRIER COUNTY FOR INFORMATION			

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
MORGAN						
School Board	16.08	2027	Textbooks, instructional materials Technology software and hardware Support for Critical Educational programs Upkeep, Maintenance, & security Salaries Morgan County & Paw Paw Libraries Total School Board	400,000 125,000 1,252,438 400,000 1,972,105 45,000 4,194,543	4	May reduce rate if values exceed 10% of previous year

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
OHIO						
School Board	22.95	2025	Instructional materials, equipment & ins. Maintenance & operation Salaries/benefits: Support agencies & community services Transportation Total School Board	450,000 3,810,000 14,573,892 100,000 <u>115,000</u> 19,048,892	5	May reduce rate
Bethlehem	4.06	2024	Mass Transit	Not Stated In Order	3	No reduced rate provision
Wheeling	4.08	2024	Mass Transit	1,529,160	3	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
PENDLETON						

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes	
PLEASANTS	19.06	2024	School Board	Salaries - Certified Salaries - Service Textbooks, instructional materials & supplies Mid Ohio Valley Technical Institute Building & facilities Health - 4-H - Library Summer programs <hr style="width: 10%; margin-left: 0;"/> Total School Board	1,729,750 599,250 215,000 100,000 304,718 46,500 25,000 <hr style="width: 10%; margin-left: 0;"/> 3,020,218	5	May reduce levy rate
			St. Marys	4.90	2024	Fire Protection	100,556

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
POCAHONTAS						

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
PRESTON						
County Commission	1.43	2028	Fire Departments	583,530		Rollback not to exceed \$630,000
School Board	10.55	2024	General maintenance, improvements, & Equipment Operational Expenses Safety and Security Classroom Teachers Technology Expenses Curricular, Extra- and Co-Curricular Activities Instructional Supplies and Materials After School and Virtual School Programs Community Facility Use	2,000,000 700,000 250,000 650,000 200,000 150,000 200,000 300,000 50,000 <u>4,500,000</u>	5	Shall reduce rate if rate generates > 104% of PY projected property tax revenue. Calculation should not include new property.
Kingwood	6.25	2028	Library Parks & Recreation Storm Sewers/Street Paving Total Kingwood	45% 90,000 25% 50,000 <u>30% 60,000</u> 100% 200,000	5	Any excess funds will be distributed to the stated purposes at the discretion of council.
Terra Alta	3.97	2024	Library Books Salaries Utilities Insurance Maintenance & Repair Supplies Total Terra Alta	19% 5,628 36% 10,728 33% 10,022 4% 1,154 5% 1,480 <u>3% 1,025</u> 100% 30,037	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes		
PUTNAM	22.95	2026	School Board	Building construction, renovations and repairs 14.45% 3,000,000 Salaries & Benefits 70.27% 14,592,252 Library (Public) & 4-H 1.08% 225,000 Textbook, teaching equip. & supplies 9.63% 2,000,000 Secure Environment 0.96% 200,000 Retired employee allowances 3.61% 750,000 Total School Board 100.00% 20,767,252	5	Additional Details see Order Limitations on Levy Rate Shall Reduce Rate if increase > 104% May Reduce Rate		
			Hurricane	Streets 51.0% 201,517 Public Safety 49.0% 193,614 Total Hurricane 100% 395,131			5	No reduced rate provision
			Nitro	SEE KANAWHA COUNTY FOR INFORMATION				

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
RALEIGH						
County Commission	3.17	2025	Fire Protection Services and Equipment	Not stated in Levy Order	4	No reduced rate provision
School Board	22.95	2024	Free Textbooks	800,000	5	May reduce rate provision
			Instructional Supplies	700,000		
			Physical Education/Student Wellness	35,442		
			Curricular Program Incentive	165,000		
			Technology Integration	708,000		
			Library Supplies	120,000		
			Music Supplies & Equipment	23,708		
			Band/Choir/Music	100,079		
			Students - Performing Arts Enrichment	15,000		
			Students-Truancy Diversion	216,000		
			Students- Universal Pre-K Support	300,000		
			Student Athletic Programs - Support Coaching Staff	885,000		
			Student Health Care Needs	200,000		
			Student Activities - Curricular & Extra-curr. Trip Support	218,286		
			Students -Academic Competition and Fairs	5,000		
			Student Security - Safe Schools	455,000		
			Staffing Support - (State funding ratios limits)	1,580,000		
			Substitute Support - Substitute Personnel	2,060,000		
			Summer School, School Repairs, Fleet Maintenance	155,000		
			WVU Extension Services	70,000		
			Youth Museum	15,000		
			Community Support- County Convention Center	50,000		
			Community Support- County Solid Waste Author.	10,000		
			Maintenance - Building & Grounds Upgrades	200,000		
			Capital Improvements	900,000		
			Transportation - Maintenance of Fleet	180,000		
			Salary Support - Professional and Service Employees	6,813,855		
			Fixed Cost - Employer's Share, SS., Ret., Work Comp	1,682,611		
			Group Insurance - Dental, Optical, & Life Insurance	1,890,773		
			Personal Leave Incentive - Reduction of Sub. Cost & Promote Continuity of Instruction	<u>865,000</u>		
			Total School Board	21,418,754		

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
RANDOLPH						

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
RITCHIE						
County Commission	5.20	2026	EMS Salaries and Benefits & EMS Contractual	2,177,408	5	No reduced rate provision
	1.65	2025	Library	<u>640,515</u>	5	No reduced rate provision
			Total County Commission	2,817,923		
School Board	14.92	2025	Textbooks, academic software	230,000	5	No Reduced Rate Provision
			Instructional material and copiers	95,000		
			Transportation	75,000		
			Mid-Ohio Valley Technical Institute	110,000		
			Athletic and Band Supports	150,000		
			Extension Service	20,000		
			Maintenance Building and Grounds	1,600,000		
			Salaries and Benefits	2,285,093		
			Dental & Vision Insurance	207,000		
			Capital Improvements to buildings	1,000,000		
			Prevention Resource Officer, other security	100,000		
Cairo	6.25	2024	Streetlight Maintenance	7,626	4	No reduced rate provision
Harrisville	6.25	2024	Streets	84,013	5	Shall reduce rate Not to exceed \$84,013
Pennsboro	6.25	2027	Streets and Sidewalks	65,130	5	No reduced rate

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
ROANE County Commission	4.90	2025	Multipurpose Levy: Fire	48.20% 390,473	4	May Reduce rate
			Emergency Medical Squad	35.19% 285,085		
			Library	16.61% 134,575		
			Total Multipurpose Levy	100.00% 810,133		
	0.46	2025	Senior Nutrition Program	75,000	4	May reduce rate
	1.30	2025	Planned Approach to Community Health	214,000	4	May reduce rate
	<u>6.66</u>		Total County Commission	<u>1,099,133</u>		

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
SUMMERS						
Hinton	6.25	2026	Emergency Services (Police and Fire) Streets and sidewalks Recreation programs Library Senior Citizens Health Department Furniture and Office Equipement Total Hinton	80,000 60,000 10,000 6,000 6,000 6,000 <u>3,676</u> 171,676	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
TAYLOR						
County Commission	1.08	2028	Volunteer Fire Departments	303,375	5	No reduced rate provision
	1.46	2024	Ambulance	407,395	3	No reduced rate provision
	0.63	2025	Health Department	192,883	4	No reduced rate provision
	0.60	2025	Public Library	167,421	4	No reduced rate provision
	0.43	2024	Senior Citizens	119,986	3	No reduced rate provision
	<u>0.21</u>	2027	4-H and Cooperative Extension Service	<u>57,742</u>	5	May Rollback
	4.41		Total County Commission	1,248,802		
School Board	11.475	2026	Instructional Equipment and Supplies	330,372	5	Any funds derived from levy in excess of \$2,832,411 shall be used as follows: 50% for capital improvements 30% for technology 20% for school system needs
			Text Books	200,000		
			Technology Equip. and Computers and staff	450,000		
			Capital Improvements	845,000		
			Extracurricular Activities & Supplements	170,000		
			Extension Service	10,000		
			Transportation for Extracurricular Activities	75,000		
			Professional and Service Staff	50,000		
			Employment supplements	293,800		
			Local Salary Supplements and Benefits	220,000		
			Extracurricular Contracts and Benefits	420,000		
			Child Nutrition	100,000		
			Free Admission to Sporting Events	<u>55,000</u>		
			Total School Board	3,219,172		
Grafton	2.16	2027	Street Improvements	60,000	4	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
TUCKER						

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes		
TYLER	1.01 0.98 <hr/> 1.99	2026	Ambulance Service	783,385	4	not to exceed \$783,385 not to exceed \$760,117		
		2026	Fire Protection Services	760,117	4			
			Total County Commission	<u>1,543,502</u>				
	School Board	22.95	2028	Textbooks, instructional supplies	1,740,000		5	No reduced rate provision
				Library	510,000			
				Technology	1,160,000			
				Bldg. & Equip Main.	1,980,000			
				Transportation	590,000			
				Dental/Optical Insurance	260,000			
				Salaries, benefits and extra curricular su	6,862,497			
Extra-curricular support				255,000				
Free Child Nutrition				530,000				
Physical/mental wellbeing & security				<u>1,180,000</u>				
	Total Board of Education	15,067,497						
Middlebourne	1.25	2026	Town Library	6,260	5	Shall Reduce rate to Generate no more than \$6,260		
Sistersville	6.25	2024	Parks	35% 22,229	5	No reduced rate provision		
			Library	25% 15,878				
			Fire Department	25% 15,878				
			Street Department	<u>15% 9,527</u>				
				Total Sistersville			100% 63,512	

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
UPSHUR						
School Board	9.83	2024	Textbook, library books, supplies, equip. Capital Improvements and maintenance Technology Access and Improvement Contracted Services Substitute employees Student community Service Extra-curricular activities & extended employment agreements Total School Board	700,000 1,000,000 400,000 250,000 450,000 100,000 <hr style="width: 100px; margin-left: auto; margin-right: 0;"/> 336,000 3,236,000	5	May reduce the rate
Buckhannon	1.50	2026	Charles Gibson Public Library	106,674	5	No reduced rate provision

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes					
WAYNE											
County Commission	0.85	2025	Fire Departments	319,108	4	No reduced rate provision					
	0.21	2025	Library	78,839	4						
	0.17	2025	Health	<u>63,882</u>	4						
	1.23		Total County Commission	461,829		No reduced rate provision					
School Board	22.95	2024	Textbooks, materials & supplies	303,264	5	May reduce rate using reduced values					
			Heating, lighting, construction & repairs	945,034							
			Salaries & benefits	6,991,313							
			Library & Extension Office	<u>68,233</u>							
			Total School Board	8,307,844							
Ceredo	6.25	2024	Streets & Sidewalks	26% 24,000	5	No reduced rate provision Excess may be expended at council's discretion					
			Building Construction	11% 10,000							
			Beautification	21% 20,000							
			Equip. Police & Emergency Departments, Streets, Sanitation, Data Processing	27% 25,000							
			Parks & Recreation	11% 10,000							
			Fire Departments	5% <u>5,000</u>							
			Total Ceredo	100% 94,000							
			Kenova	6.25			2025	Maintenance of Fieldhouse	2% 3,945	4	No reduced rate provision
								Kenova Public Library	3% 5,260		
								Kenova Fire Department	4% 6,575		
Youth Sports	2% 3,945										
Beautification Board	6% 10,503										
Dreamland Pool	8% 13,133										
Kenova Historical Commission	4% 6,575										
Salaries for City employees	50% 85,388										
Kenova Parks and Rec. Board	5% 7,873										
Demolition projects	<u>16% 27,580</u>										
Total Kenova	100% 170,777										
Huntington			SEE CABELL COUNTY FOR INFORMATION								

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
WEBSTER						

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
WETZEL						
County Commission	0.64	2027	Fire EMS	300,000 <u>200,000</u>	5	Must roll back to collect \$500,000
			Total County Commission	500,000		
School Board	22.95	2028	Instructional Materials-Textbook,materials, Technology, (software, hardware, training e Capital Improvement and maintenance Employee Salary and Benefits School Supplies Various Therapy Services Libraries School Buses School Resource officer Child Nutrition ACT/SAT preparation and incentive plan TOTAL	900,000 800,000 4,700,000 8,962,548 80,000 200,000 40,000 100,000 210,000 500,000 70,000 16,562,548	5	may reduce

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
WIRT	6.43	2025	County Commission Dora Bee Woodyard Library WVU Extension - Wirt County Wirt County Development Authority Regional Jail Costs Staffing for County Offices Building Maint./Supplies, Insurance, Audit Total County Commission	1% 3,633 2% 7,266 5% 19,981 20% 72,658 35% 127,152 37% 132,602 100% 363,292	4	No reduced rate provision
			School Board Textbooks & Supplies Salaries Transportation Facilities Community Organization (Library & 4-H) Extracurricular & Co-curricular Total School Board	200,000 268,000 75,000 455,000 22,000 163,146 <hr style="width: 100px; margin-left: auto; margin-right: 0;"/> 1,183,146	5	May roll back

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
WOOD						
County Commission	0.54	2028	Libraries	580,431	5	No reduced rate provision
School Board	18.36	2024	Personnel salaries and benefits Maintenance and Safety enhancements Operational supplies and equipment Wood County Libraries WVU Extension	14,535,587 2,220,000 990,000 450,000 60,000	5	No reduced rate provision
			Total School Board	18,255,587		
Parkersburg	6.248	2025	Mass Transit (Bus)	2,172,200	2	May reduce rate to \$2,172,200
Vienna	5.833	2025	Mass Transit (Bus)	870,217	2	Shall be reduced to \$870,217

SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
WYOMING						
School Board	22.95	2024	Textbooks Accident insurance, instructional materials, equipment & training Public libraries Extension Office Health Department Maintain employment of teachers School safety & security Employee dental/vision/medical reimb. Maintain employment of service personnel Purchase/repair of furniture & equipment Extracurricular activities Instructional support services Repair/Maintenance of facilities Safety equipment on buses Total School Board	1,275,000 100,000 77,191 50,000 50,000 1,217,287 255,000 575,000 750,000 200,000 300,000 400,000 905,385 100,000 6,254,863	5	May reduce rate
Mullens	6.25	2025	Street Department Fire Department Recreation Library Total Mullens	45.00% 20,758 27.50% 12,685 22.50% 10,379 5.00% 2,306 100.00% 46,128	5	No reduced rate provision
Oceana	5.54	2024	Recreation	unknown	1	
Pineville	6.25	2024	Recreational Programs	47,676	5	Shall reduce to \$47,676