

Special Excess Levies

In Effect for Fiscal Years Ending June 30,
2012, 2013, 2014 and 2015

Updated: April 19, 2011



GLEN B. GAINER III
WEST VIRGINIA STATE AUDITOR

SPECIAL EXCESS LEVY

**GLEN B. GAINER III
WEST VIRGINIA STATE AUDITOR**

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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.

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 |
|-----------------|-----------------------------------|--------------------|--|---|----------------------------|---------------------------|
| BERKELEY | | | | | | |
| School Board | 22.50 | 2015 | Salary Supplement Textbooks, etc. Board of Health Parks Extension Services Providing Academic & Self-Esteem Support Martinsburg-Berkeley Library Equipment Maintenance Total School Board | \$16,000,000 \$3,300,000 \$28,500 \$112,500 \$68,000 \$41,000 \$635,000 5,725,000 3,500,000 \$29,410,000 | 4 | No reduced rate provision |
| Martinsburg | 5.25 | 2014 | Police Department: Personal Services Contractual Services Commodities Capital Outlay Total Martinsburg | \$824,885 \$95,750 \$95,000 \$66,599 \$1,082,234 | 5 | No reduced rate provision |

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|-------------------|---|------------------------------|---|---|----------------------------|---|
| BOONE | | | | | | |
| County Commission | 0.30 0.30 2.60 <u>3.25</u> 6.45 | 2013 2013 2013 2013 | Library Senior Nutrition Fire Ambulance Total County Commission | \$165,547 \$165,547 \$1,434,745 <u>\$1,793,431</u> \$3,559,270 | 4 | No reduce rate provision Unused to general fund |
| School Board | 22.95 | 2015 | Salaries Fixed Employment Charges General Supplies Textbooks Optical/Dental Insurance for Retirees Transportation Building Maintenance New and Expansion of Technology Total School Board | \$7,500,000 \$1,636,675 \$500,000 \$300,000 \$75,000 \$375,000 \$1,500,000 \$500,000 \$12,386,675 | 5 | No reduce rate provision 0 0 |
| Danville | 6.25 | 2013 | Police Street Maintenance Recreation Total Danville | 25% \$30,000 32% \$38,000 <u>21%</u> <u>\$25,000</u> 79% \$93,000 | 5 | No reduced rate provision |
| Madison | 6.25 | 2013 | Police Street Maintenance Recreation General Government Total Madison | 25% \$30,000 32% 38,000 21% 25,000 <u>21%</u> <u>25,017</u> 100% \$118,017 | 5 | No reduced rate provision |

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|---------------|--|----------------------------|---|---|-------------------------------------|--------------|
| BRAXTON | | | | | | |

SPECIAL EXCESS LEVY

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|---------------------------------|-----------------------------------|--------------------|---|--|----------------------------|--|---------------------------|
| BROOKE County Commission | 2.97 | 2015 | COUNTY MULTI - PURPOSE LEVY: Mary H. Weir Library Brooke County Library Mental Health Senior Program Health Department Parks & Recreation Extension Services Brooke County Courthouse Amubulance Services | 3% \$21,938 18% \$128,500 5% \$35,000 5% \$36,500 18% \$131,000 11% \$77,000 8% \$55,041 7% \$50,000 74% \$183,574 \$718,553 | 5 | No reduced rate provision Any excess funds to be used for capital imp. or to fund mandated offices. | |
| | <u>1.38</u> | 2015 | Fire Protection | \$335,995 | 5 | | No reduced rate provision |
| | <u>4.35</u> | | Grand Total County Commission | <u>\$1,054,548</u> | | | |
| School Board | 22.95 | 2014 | Instructional Capital Improvement Salaries/benefits: Employee Supplements Extra Duty Wages Dental/Optical-Health-Retirement Legal & Medical Fees Therapy | \$350,000 \$1,950,000 \$2,461,000 \$65,000 \$555,000 \$55,000 \$95,000 | 5 | May reduce rate | |
| | | | Total School Board | \$5,531,000 | | | |

SPECIAL EXCESS LEVY

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| CABELL County Commission | 3.00 | 2012 | EMS | \$2,164,648 | 5 | May reduce rate if rate generates > 104%. Shall not be reduced to generate < 104%. (Gross) Calculation should not include new property. |
| | 1.20 | 2012 | Health | \$865,861 | | |
| | 0.65 | 2012 | Green Acres | \$469,007 | | |
| | 0.20 | 2012 | Seniors | \$144,311 | | |
| | 1.20 | 2012 | Mass Transit | \$865,861 | | |
| | 0.54 | 2012 | Fire/Economic Development | \$389,637 | | |
| | 6.79 | | Total County Commission | \$4,899,325 | | |
| School Board | 22.95 | 2015 | Professional Salaries | \$6,574,629 | 5 | Excess revenue may be used for general operation |
| | | | Service Salaries | \$2,027,544 | | |
| | | | Substitute Salary | \$681,809 | | |
| | | | Athletics | \$400,000 | | |
| | | | Personnel Taxes & Benefits | \$2,861,350 | | |
| | | | Textbooks, Supplies, Postage, | \$1,944,359 | | |
| | | | Contracted Services | \$715,703 | | |
| | | | Construction, Repair & Maintenance | \$1,132,398 | | |
| | | | Equipment Rentals | \$1,523,110 | | |
| | | | Public Library | \$1,211,816 | | |
| | | | Greater Huntington Parks & Rec | \$374,797 | | |
| | | | Contingencies & Other Expenses | \$417,586 | | |
| | | | Total School Board | \$19,865,101 | | |
| Barboursville | 6.25 | 2016 | Streets & Sidewalks Improvements | 40% 173,142 | 5 | Excess to be distributed proportionately |
| | | | Upgrade of storm drains | 20% 86,571 | | |
| | | | Street Department-Facility & Equipment | 10% 43,286 | | |
| | | | Sanitation - Equipment | 10% 43,286 | | |
| | | | Barboursville Volunteer Fire Department | 10% 43,286 | | |
| | | | Planning, construction of Rec. Facility | 10% 43,286 | | |
| | | | Total Barboursville | 100% 432,857 | | |
| Huntington | 3.50 | 2012 | Mass Transit | \$1,224,062 | 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

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|-------------------|-----------------------------------|--------------------|--|--|----------------------------|---------------------------|
| CALHOUN | | | | | | |
| County Commission | 3.47 | 2014 | Ambulance Fire Deputy Sheriff's Salary Office of Emergency Services Contingencies Total County Commission | 51% \$121,015 35% \$83,460 12% \$29,210 1% \$2,385 1% \$2,385 100% \$238,455 | 5 | No reduce rate provision |
| School Board | 0.53 | 2012 | Calhoun County Library | 30,000 | 5 | No reduced rate provision |
| Granstville | 6.25 | 2016 | Street Drains Insurance Total Grantsville | 80% \$20,000 <u>20%</u> <u>\$5,000</u> 100% \$25,000 | 5 | No reduced rate provision |

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| CLAY | | | | | | |
| School Board | 6.50 | 2012 | Building Maintenance Textbooks, School Supplies, Equipment Utilities Transportation Extra Curricular Activities Instruction Equipment | \$113,558 \$153,750 \$131,000 \$83,850 \$49,750 \$34,900 \$566,808 | 5 | May reduce if rate generates > 104% |

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| FAYETTE | | | | | | |
| County Commission | 2.43 | 2015 | Law Enforcement Salaries & Benefits | \$953,729 | 5 | No reduced rate provision |
| | 1.11 | 2015 | Libraries | \$435,654 | | |
| | <u>3.61</u> | 2015 | Fire Protection Services & Equipment | <u>\$1,416,856</u> | | |
| | 7.15 | | Total County Commission | \$2,806,239 | | |
| School Board | 22.95 | 2014 | Textbooks | \$823,000 | 5 | No reduced rate provision |
| | | | Security | \$50,000 | | |
| | | | Student Administration-Athletic Events | 71,811 | | |
| | | | Materials & Supplies Instructional | 225,000 | | |
| | | | Library | \$21,500 | | |
| | | | Special Education | \$40,000 | | |
| | | | Extension Office | \$24,237 | | |
| | | | Health Services | \$30,000 | | |
| | | | Athletics & Extracurricular | \$85,000 | | |
| | | | Music | \$60,000 | | |
| | | | Art | \$25,000 | | |
| | | | Home Economics | \$10,000 | | |
| | | | Vocational Education | \$10,000 | | |
| | | | Business Education | \$13,000 | | |
| | | | Physical Education | \$25,000 | | |
| | | | Drivers Education | \$30,000 | | |
| | | | Science & Math Support | \$88,000 | | |
| | | | Reading Support | \$100,000 | | |
| | | | Technology | \$900,000 | | |
| | | | Maintenance/Capital Improvement | \$1,000,000 | | |
| | | | Preschool | \$50,000 | | |
| | | | Salaries Professional | \$2,070,000 | | |
| | | | Salaries Service | \$1,030,000 | | |
| Dental/Vision | <u>\$750,000</u> | | | | | |
| Total School Board | \$7,531,548 | | | | | |

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| Montgomery | 6.25 | 2013 | Facilities - Repair & Maintenance Streets - Repair & Maintenance Equipment Parks Total Montgomery | 28% \$17,517 16% \$10,014 32% \$20,019 24% \$15,019 100% \$62,560 | 5 | No reduced rate provision |
| Fayetteville | 6.25 | 2014 | Streets & Sidewalks Salaries Contractual Services Commodities Capital Outlay Total Fayetteville | \$40,000 \$10,000 \$33,000 \$84,435 \$167,435 | 5 | No reduce rate provision |
| Mount Hope | 6.25 | 2015 | Street repairs & maintenance Street lights Recreation Total Mount Hope | 0% \$36,071 0% \$0 0% \$0 0% \$36,071 | 5 | No reduced rate provision |
| Smithers | 6.25 | 2013 | Waste Management and Police Total Smithers | 100% \$32,314 0 - \$0 100% \$32,314 | 3 | Shall reduce rate projected collection not to exceed \$32,314 |

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|--|-----------------------------------|-------------------------------|--|------------------------------------|----------------------------|---|
| GILMER County Commission | 0.28 | 2015 | VITAL SERVICES: Library | \$34,000 | 4 | May reduce rate |
| | 0.56 | 2015 | Health | \$68,000 | | |
| | 0.27 | 2015 | Extension Services | \$30,000 | | |
| | <u>0.37</u> | 2015 | Senior Citizens | <u>\$45,000</u> | | |
| | 1.48 | | Total Vital Services | | | |
| | | | County Commission | \$177,000 | | |
| | | | EMERGENCY SERVICES: Fire | \$62,000 | 4 | |
| | 0.84 | 2013 | Ambulance | <u>\$124,000</u> | | |
| | <u>1.67</u> | 2013 | Total Emergency Services | | | |
| | 2.51 | | County Commission | \$186,000 | | |
| <u>3.99</u> | | Grand Total County Commission | <u>\$363,000</u> | | | |
| School Board | 9.18 | 2013 | Utilities | \$300,000 | 5 | May reduce rate using current values |
| | | | Custodial Supplies, Equipment | \$24,680 | | |
| | | | Maintenance: Building & Grounds | \$100,000 | | |
| | | | Maintenance: Equipment Contracts | \$30,000 | | |
| | | | Instructional Equipment | \$42,000 | | |
| | | | Instructional Supplies | \$40,000 | | |
| | | | Fine Arts | \$10,000 | | |
| | | | Textbooks | \$60,000 | | |
| | | | Library Books, Materials, Equipment | \$10,000 | | |
| | | | Technology | \$20,000 | | |
| | | | County 4-H Program | \$25,000 | | |
| | | | Extended Curricular (Elementary) | \$12,000 | | |
| | | | Secondary Vocational | \$37,000 | | |
| | | | Secondary Extracurricular Activities | \$75,000 | | |
| | | | Professional Development | \$10,000 | | |
| | | Band | \$10,000 | | | |
| | | Elementary Basketball | \$16,000 | | | |
| | | Substitutes | <u>\$100,000</u> | | | |
| | | Total School Board | \$921,680 | | | |
| Glenville | 6.25 | 2014 | Streets, curbs, sidewalks & street lighting | \$55,759 | 5 | No reduced rate provision |

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|------------|-----------------------------------|--------------------|--------------------------------------|------------------------------------|----------------------------|---------------------------|
| GRANT | | | | | | |
| Petersburg | 4.49 | 2016 | Streets | \$96,710 | 5 | No reduced rate provision |

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|-------------------|-----------------------------------|------------------------|--|---|----------------------------|--|
| GREENBRIER | | | | | | |
| School Board | 11.475 | 2014 | Textbooks Technology Arts/Music Supplies Salaries/Benefits Capital Improvement/Utilities School Secretaries Transportation Supplies Total School Board | \$350,000 \$300,000 \$200,000 \$500,000 \$900,000 \$2,200,040 \$150,000 \$300,000 \$4,900,040 | 5 | No reduce rate provision |
| Lewisburg | 6.25 | 6/30/2015 | Fire Department Police Department Maintenance of Streets, Street Lights Total Lewisburg | 33% \$124,279 33% \$124,279 33% \$124,279 100% \$372,837 | 5 | No reduced rate provision |
| Ronceverte | 4.25 <u>2.00</u> 6.25 | 6/30/2015 6/30/2015 | Streets Cemetery Total Ronceverte | 68% \$46,126 32% \$21,707 100% \$67,833 | 4 4 | No reduced rate provision No reduced rate provision |
| Alderson | 6.25 | June, 2014 | Streets & Public Ways | \$32,715 | 4 | No reduced rate provision |

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| HANCOCK | | | | | | |
| County Commission | 0.6946 | 2015 | Libraries | \$200,000 | 4 | Shall reduce rate. Any excess to general fund for recreation. (CV) |
| | 0.90 | 2013 | Sheltered Workshop | \$250,000 | 4 | Shall reduce rate. Any excess to general fund for recreation. (CV) |
| | <u>0.35</u> | 2012 | Animal Shelter | <u>\$100,000</u> | 3 | Shall reduce rate. Any excess to general fund for recreation. (CV) |
| | 1.94 | | Total County Commission | \$550,000 | | (CV) denotes that the levy call includes a provision to reduce the levy rate using the "certified value". |
| School Board | 22.95 | 2014 | Instructional Material | \$100,000 | 5 | No reduced rate provision |
| | | | Technology | \$160,000 | | |
| | | | Fields/Gym | \$250,000 | | |
| | | | Capital Improvements | \$700,000 | | |
| | | | Duplication Equip | \$80,000 | | |
| | | | Professional Support | \$75,000 | | |
| | | | WVU Extension Services | \$33,000 | | |
| | | | Legal/Medical Service | \$60,000 | | |
| | | | Homebound-Occupational/ Physical Therapy-Psych Ser | \$115,000 | | |
| | | | RESA VI | \$100,000 | | |
| | | | Autism Program | \$115,000 | | |
| | | | Security Improvements | \$128,000 | | |
| | | | Roof-Heating & A/C | \$157,139 | | |
| | | | Salaries/Benefits | \$4,780,000 | | |
| | | | Total School Board | \$6,853,139 | | |
| New Cumberland | 6.25 | 2014 | Park Board | \$37,728 | 2 | No reduced rate provision |

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|------------|-----------------------------------|--------------------|--|--|----------------------------|---------------------------|
| HARDY | | | | | | |
| Moorefield | 6.25 | 2013 | Streets & Sidewalks Parks Total Moorefield | 50% \$123,290 50% \$123,290 100% \$246,580 | 5 | No reduced rate provision |

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| HARRISON | | | | FISCAL YEAR ENDING | | | | | | | | |
| County Commission | 3.70 | 2012 | VITAL SERVICES LEVY | 2012 | | | | | 5 | Shall reduce rates (CV) | | |
| | | | Seniors | 144,214 | | | | | | | | |
| | | | EMS Authority | 412,028 | | | | | | | | |
| | | | Bureau of ES | 681,035 | | | | | | | | |
| | | | Summit Center | 51,500 | | | | | | | | |
| | | | Health | 113,309 | | | | | | | | |
| | | | Animal Shelter | 257,516 | | | | | | | | |
| | | | Parks & Rec. | 566,536 | | | | | | | | |
| | | | Courthouse Security | 246,034 | | | | | | | | |
| | | | Total Vital Services Levy | 2,472,172 | | | | | | | | |
| | | | | | | 2013 | 2014 | 2015 | | | 2016 | 2017 |
| | | | | 2.72 | 2013 | Seniors | 151,425 | 158,996 | | | 166,946 | 175,293 |
| | 2.86 | 2014 | EMS Authority | 432,630 | 454,261 | 476,974 | 500,823 | 525,864 | | | | |
| | 3.01 | 2015 | Bureau of ES | 715,087 | 750,841 | 788,383 | 827,803 | 869,193 | | | | |
| | 3.16 | 2016 | Summit Center | 54,075 | 56,779 | 59,618 | 62,599 | 65,729 | | | | |
| | 3.31 | 2017 | Health | 118,974 | 124,923 | 131,169 | 137,728 | 144,614 | | | | |
| | | | Animal Shelter | 270,392 | 283,911 | 298,107 | 313,012 | 328,663 | | | | |
| | | | Parks & Rec. | 594,863 | 624,606 | 655,836 | 688,628 | 723,059 | | | | |
| | | | Courthouse Security | 258,336 | 271,252 | 284,815 | 299,056 | 314,009 | | | | |
| | | | | 2,595,782 | 2,725,569 | 2,861,848 | 3,004,942 | 3,155,189 | | | | |
| | 1.88 | 2012 | Pubic Transit | | | | 1,500,000 | | | | | |
| | 1.88 | 2017 | Pubic Transit | | | | 1,790,000 | | | | | |
| School Board | 20.33 | 2016 | Textbooks, equipment, & supplies | | | | 2,233,000 | | | | | |
| | | | Library books, supplies, technology & audio-visual supplies & equipment | | | | 145,000 | | | | | |
| | | | Science supplies & equipment for labs | | | | 100,000 | | | | | |
| | | | Special education | | | | 44,000 | | | | | |
| | | | Guidance & speech therapy | | | | 16,000 | | | | | |
| | | | Band | | | | 100,000 | | | | | |
| | | | Music | | | | 40,000 | | | | | |
| | | | Theater support | | | | 15,000 | | | | | |
| | | | Physical education | | | | 25,000 | | | | | |
| | | | Vocational education | | | | 410,000 | | | | | |
| | | | Art Instruction | | | | 40,000 | | | | | |
| | | | Extra curricular academic & athletic activities | | | | 146,000 | | | | | |
| | | | Buildings | | | | 1,500,000 | | | | | |
| | | | Buses & maintenance vehicles | | | | 65,000 | | | | | |
| | | | Athletic facilities & supplies for programs | | | | 300,000 | | | | | |
| | | | Technology | | | | 2,000,000 | | | | | |
| | | | Duplication services & supplies | | | | 167,400 | | | | | |
| | | | Student accident insurance | | | | 35,000 | | | | | |
| | | | Middle School Athletic supplies | | | | 25,000 | | | | | |
| | | | Free Admission For Students to Athletic Events | | | | 165,000 | | | | | |
| | | | Salaries & benefits | | | | 12,197,285 | | | | | |
| | | | | | | | 19,768,685 | | | | | |

SPECIAL EXCESS LEVY

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|---------------------------|-----------------------------------|--------------------|--|--|----------------------------|---------------------------|
| HARRISON-continued | | | | | | |
| Bridgeport | 6.25 | 2014 | Benedum Civic Center Resurfacing of streets Bridgeport Public Library Sidewalks EMS & Fire Equipment Total Bridgeport | 50% 506,696 30% 304,018 10% 101,339 5% 50,670 <u>5%</u> <u>50,670</u> 100% 1,013,393 | 5 | No reduced rate provision |
| Clarksburg | 6.25 | 2016 | Parks Streets & Bridges Demolition of Structures Police & Fire Equipment/Vehicles Total Clarksburg | 50% 500,000 30% 295,000 6% 60,000 <u>15%</u> <u>145,000</u> 100% 1,000,000 | 5 | No reduced rate provision |
| Nutter Fort | 6.25 | 2016 | Fire Service | 79,111 | 5 | No reduced rate provision |
| Shinnston | 6.25 | 2012 | Streets & Sidewalks Recreation | 80% 67,157 <u>20%</u> <u>16,789</u> 100% 83,946 | 5 | No reduced rate provision |
| Stonewood | 6.25 | 2012 | Streets | 73,000 | 3 | No reduced rate provision |

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| JACKSON | | | | | | |
| County Commission | 4.69 | 2013 | Ambulance | \$1,514,430 | 4 | May reduce using current value |
| | <u>0.58</u> | 2013 | Library | <u>\$187,286</u> | 4 | May reduce rate using current value |
| | 5.27 | | Total County Commission | \$1,701,716 | | |
| School Board | 22.95 | 2014 | Vehicles & vehicle repairs | \$372,408 | 5 | No reduced rate provision |
| | | | Textbooks | \$744,817 | | |
| | | | Repair school facilities | \$1,862,041 | | |
| | | | Salaries | <u>\$4,468,900</u> | | |
| | | | Total School Board | \$7,448,166 | | |

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| JEFFERSON | | | | | | |
| School Board | 22.95 | 2016 | Salaries & Benefits School Allocations Instructional Materials Public Libraries Extension Services | \$18,305,312 \$850,000 \$850,000 \$60,000 \$30,000 \$20,095,312 | 5 | May reduce - Any surplus to be distributed as follows: Personnel 80%; Boards Discretion 20% |

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| KANAWHA County Commission | 6.09 | 2015 | Ambulance Authority | 47.50% | 6,860,312 | 4 | No reduced rate provision | |
| | | | Kanawha Valley Regional Transportation | 47.50% | 6,860,312 | | | |
| | | | Emergency Services | <u>5.00%</u> | <u>1,222,139</u> | | | |
| | | | Total County Commission | 100.00% | 14,942,763 | | | |
| School Board | 22.95 | 2014 | | | 5 | Shall reduce | | |
| | | | | Amount to be Raised by Levy | | | | |
| | | | | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 |
| | | | Professional Services | \$30,632,149 | \$30,632,149 | \$30,632,149 | \$30,632,149 | \$30,632,149 |
| | | | Textbooks/Supplies/Postage/Ins/Travel | \$4,022,824 | \$4,022,824 | \$4,022,824 | \$4,022,824 | \$4,022,824 |
| | | | Construction/Repairs/Maintenance | \$3,345,027 | \$3,345,027 | \$3,345,027 | \$3,345,027 | \$3,345,027 |
| | | | Custodians & Maintenance | \$1,896,000 | \$1,909,000 | \$1,922,000 | \$1,935,000 | \$1,948,000 |
| | | | Counselors (5 additional) | \$439,000 | \$461,000 | \$484,000 | \$508,000 | \$533,000 |
| | | | 21st Century Technology/High/Voc/Middle | \$3,875,000 | \$0 | \$0 | \$0 | \$0 |
| | | | 21st Century Technology/Middle/1st Elem. | \$0 | \$3,736,000 | \$0 | \$0 | \$0 |
| | | | 21st Century Technology/Elementary | \$0 | \$0 | \$3,673,000 | \$0 | \$0 |
| | | | Nitro High Commons Construction | \$0 | \$0 | \$0 | \$1,950,000 | \$0 |
| | | | Sissonville High Commons Construction | \$0 | \$0 | \$0 | \$0 | \$3,198,000 |
| | | | Charleston West Side Elementary Schools | \$500,000 | <u>\$500,000</u> | <u>\$500,000</u> | \$500,000 | \$500,000 |
| | | | Total School Board | \$44,710,000 | \$44,606,000 | \$44,579,000 | \$42,893,000 | \$44,179,000 |

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 | | | | | | |
| Charleston | 5.03 | 2015 | General Current Expense (Gross) | \$4,274,139 | 4 | May reduce rate to yield 95% of previous year's gross revenue. Rate calculated using reduced values. |
| Dunbar | 6.25 | 2014 | Fire Department Police Department Total Dunbar | 50% \$183,580 50% \$183,580 \$367,160 | 5 | No reduced rate provision |
| Nitro | 5.33 | 2014 | Street Maintenance & Repair Parks & Recreation Firemen's Wages Street Lighting Policemen's Wages Library Fire Hydrant Rental Total Nitro | 9% \$35,042 7% \$26,008 19% \$70,194 11% \$41,709 37% \$136,693 13% \$47,029 3% \$12,765 100% \$369,440 | 5 | Shall reduced rate should assessed values increase |
| South Charleston | 6.25 | 2015 | Streets Police Fire Recreation Library | 25% \$352,298 30% \$422,758 30% \$422,758 8% \$105,690 8% \$105,690 100% \$1,409,194 | 5 | No reduced rate provision |
| St. Albans | 6.25 | 2015 | Fire Department Personal Services Contractual Services Supplies Total St. Albans | 88% \$778,814 10% \$84,200 2% \$18,000 100% \$881,014 | 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 | 2015 | Textbooks Technology, Materials, Equipment Supplemental Materials Music Program Ex-curricular, curricular, & academic trans. Personnel for improvement curriculum Teaching salaries Transportation system improvements Group Insurance Renovation to Jane Lew Elementary Renovation to Roanoke Elementary General Renovations Extension service Agreed Upon Ambulance Services Library Health Department Total School Board | \$120,000 \$20,000 \$250,000 \$20,000 \$60,000 \$675,380 \$825,000 \$90,000 \$174,800 \$200,000 \$180,000 \$265,200 \$30,000 \$30,000 \$30,000 \$30,000 \$30,000 3,000,380 | 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 | 2016 | Fire Protection | \$504,284 | 5 | An audit of all accounts must be presented to the County Commission by the Volunteer Fire Department receiving levy funds. An audit of all accounts must be presented to the County Commission by Emergency Service receiving levy funds. |
| | <u>2.56</u> | 2016 | Ambulance | <u>\$445,161</u> | 5 | |
| | 5.46 | | Total County Commission | \$949,445 | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| School Board | 22.95 | 2014 | Personal Services | 1,026,755 | 5 | May reduce rate |
| | | | Instructional Supplies | 406,108 | | |
| | | | School Libraries | 75,000 | | |
| | | | Public Libraries | 98,222 | | |
| | | | Retirement Benefits | 153,000 | | |
| | | | Maintenance & utilities | 549,742 | | |
| | | | Transportation costs | 250,000 | | |
| | | | Extra curricular activities | 50,000 | | |
| | | | Classroom supplies | 94,500 | | |
| | | | Employee benefits package | 277,000 | | |
| | | | Technology | 125,000 | | |
| | | | Extension Office | 15,000 | | |
| | | | Capital Improvements | <u>100,000</u> | | |
| | | | Total School Board | 3,220,327 | | |

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 | 6.25 | 2015 | Logan Emergency Ambulance Service Fire Protection Services and Services Debt Service Reduction for VFDs Police Protection Services TOTAL | 1st 2nd 3rd 4th | 1,500,002 836,000 245,080 245,080 2,826,162 | | No reduced rate provision |
| If excess levy fails to generate \$2,826,162 then agencies will be funded in order listed above. Excess over \$2,826,162 to be expended proportionately in relation to the amounts originally set forth herein for priority 1 and 2 | | | | | | | |
| School Board | 22.95 | 2014 | Instructional Supplies-Texts School allocation, insurance Technology Construction, security, R & M Community Services Salaries-professional Salaries-service personnel Substitutes Personnel taxes & benefits Contingencies Total School Board | | \$1,041,000 \$260,000 \$300,000 \$1,000,000 \$360,000 \$3,324,632 \$1,657,237 \$414,884 \$780,000 \$670,218 \$9,807,971 | 5 | May reduce 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 |
|-------------------|-----------------------------------|--------------------|---|------------------------------------|----------------------------|---|
| MARION | | | | | | |
| County Commission | 1.5 | 2014 | Library | \$627,025 | 4 | No reduced rate provision No reduced rate provision No reduced rate provision |
| | 1.5 | | Parks | \$627,025 | 4 | |
| | <u>2.0</u> | | Transit | <u>\$836,034</u> | 4 | |
| | 5.0 | | Total County Commission | \$2,090,084 | | |
| School Board | 22.95 | 2014 | Textbooks, materials & supplies | 10% \$1,313,171 | 5 | May reduce rate Excess raised will be distributed in same ratio |
| | | | Personal Service professional personnel | 35% \$4,482,785 | | |
| | | | Bldg. maint. & transportation upgrades | 15% \$1,875,777 | | |
| | | | Personal Services service personnel | 23% \$2,872,790 | | |
| | | | Technology, infrastructure upgrades | <u>17%</u> <u>\$2,200,000</u> | | |
| | | | Total School Board | 100% \$12,744,523 | | |

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 | 22.95 | 2013 | Salary Summer Maintenance Dental/Optical Disability Insurance. (LT) Textbooks Technology Special Education Equipment Maintenance Building Maintenance Athletic Trainer Library Extension Office Health Total School Board (Net) | 8,168,892.00 80,000.00 500,000.00 125,000.00 \$400,500 \$150,000 \$200,000 \$125,000 \$250,000 \$50,000 \$8,500 \$55,000 \$48,000 \$10,160,892 | 5 | May reduce rate using current values. |
| Benwood | 4.32 | 2012 | Bus | \$75,321 | 3 | No reduced rate provision |
| McMechen | 4.32 | 2012 | Mass Transit | \$20,555 | 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 |
|--------------|-----------------------------------|--------------------|---|---|----------------------------|-----------------|
| MASON | | | | | | |
| School Board | 20.48 | 2014 | Salary Supplements, taxes & benefits Textbooks, supplies, equip. & insurance Extra & Co-curricular activities Construction, repair, maintenance & building utilities Computer technology Transportation Resource officers-100,000, Library-20,000 extension office-20,000 Total School Board | \$2,208,366 1,550,000 270,000 2,175,000 105,000 500,000 <u>140,000</u> \$6,948,366 | 5 | May reduce 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 | Notes |
|-----------------|-----------------------------------|--------------------|--|--|--------------------|---|
| MCDOWELL | | | | | | |
| School Board | 22.95 | 2014 | Salary Supplements Professional Salary Supplements Service Maintain, improve, repairs buildings & grounds Public utilities & other public services Summer school programs School equipment, instructional supplies, textbooks & library books Transportation vehicles McDowell County Public Library War Public Library Printing & copier leasing Construction/capital improvements, technology infrastructure & telephone systems WV Secondary Schools Activities Commission athletic & band activities Total School Board | 1,139,000 \$586,000 \$1,800,000 \$1,400,000 \$100,000 \$1,000,000 \$30,000 \$35,000 \$10,000 \$40,000 \$300,000 \$60,000 \$6,500,000 | 5 | May reduce rate if Board deems necessary |
| Welch | 6.25 | 6/30/2015 | Library Parks & Recreation Electric Streets Total Welch | 4% \$3,600 16% \$12,869 14% \$11,248 66% \$53,151 100% \$80,868 | 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 | 2015 | Upgrading Instructional Program Salaries Benefits Textbooks Instructional Supplies Libraries Extracurricular Activities Maintenance & Renovation of School Facilities Secure Environment Fire Marshal Requirements Utility & Operational Costs Transportation Total School Board | \$2,277,618 \$750,000 \$669,783 \$650,000 \$900,000 \$140,000 \$850,000 \$2,000,000 \$350,000 \$50,000 \$1,350,000 \$250,000 \$10,237,401 | 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 | 2.79 | 2016 | Fire Ambulance Total County Commission | 72% \$498,391 28% \$196,909 \$695,300 | 5 | No reduced rate provision |
| School Board | 22.95 | 2016 | A. Textbooks PTA/School Matching Funds Instructional Equip & Repairs Computers & Repairs Total A B. Salaries C. Transportation D. Facilities Supplies Equipment Insurance Utilities School security systems Total D E. Health Department Libraries WVU Extension Total E Total School Board | \$772,556 \$3,803,351 \$207,996 \$1,099,406 \$59,427 \$5,942,736 | 5 | No reduced rate provision |
| Keyser | 6.25 | 2013 | Streets & Cost of Election | \$160,000 | 3 | No reduced rate provision |
| Piedmont | 6.25 | 2015 | Streets, Fire Hydrants, City Obligations, Costs of Election | \$31,872 | 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 |
|--------|-----------------------------------|--------------------|--|------------------------------------|--|-------|
| MINGO | 22.95 | 2014 | Texts, Equipment, Supplies \$600,000 Additional educational programs \$200,000 Technological Equipment \$300,000 Band & Choral Activities \$75,593 Academic Competition \$60,000 Public & School Libraries \$200,000 Expanded Vocational Programs \$120,000 Classroom materials & supplies \$75,500 Health Services \$80,000 Fire Safety Standards & Security \$300,000 Repairs & Renovations \$600,000 Supplement Employee Benefits \$400,000 Professional Services \$2,300,000 Service Personnel \$1,565,000 Personal Leave Incentive \$200,000 Athletic & Extra Curricular \$150,000 Extension Service 4-H \$30,000 Salary support for sup. Assignments \$300,000 Classroom furniture/upgrades \$100,000 National Board Certification \$25,000 Total School Board \$7,681,093 | 5 | May reduce rate if amount raised is in excess of projected need. 11-8-6g Surplus any purpose | |
| | | | Williamson | | | 5.00 |

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 |
|-------------------|-----------------------------------|--------------------|---|---|----------------------------|--|
| MONONGALIA | | | | | | |
| School Board | 17.21 | 2012 | Instructional Technology Library Music-Art-Drama Math-Science Technical Education Community Schools - After School Summer Programs - Law Enforcement- Alternative Ed. - Health Extracurricular 4-H Public Library Buildings - Maintenance & Repair Salaries Operational Facilities-Supplies Security - Equipment School Buses | 1,100,000 750,000 92,000 120,000 70,000 75,000 900,000 875,000 20,000 20,000 1,250,000 9,194,074 1,150,000 450,000 16,066,074 | 5 | May reduce rate in accordance with WVC 11-8-6g |

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 | | | | | | |
| School Board | 17.21 | 2015 | Direct Services to Students Student Related Community Services Preventive Maintenance, Safety, Facility Improv. Improve Guidance/Counseling; School Cleaning | \$906,100 \$90,000 \$465,000 \$227,064 | | May Reduce |
| Alderson | | | SEE GREENBRIER COUNTY FOR INFORMATION | | | |
| | | | Total School Board | \$1,688,164 | | |

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>MORGAN School Board</p> | <p align="center">22.95</p> | <p align="center">2014</p> | <p>Textbooks, instructional materials, & equipment, technology, curricular & extra-curricular activities, & transportation cost Health Department Extension Office Energy Express Program Public Libraries Morgan Arts Council Parks & Recreation Upkeep & Maintenance Salaries Costs associated with increased enrollment Total School Board</p> | <p align="right">\$1,127,500 \$10,000 \$20,000 \$40,000 \$65,000 \$15,000 \$25,000 \$858,331 \$2,717,500 <u>\$682,350</u> \$5,560,681</p> | <p align="center">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 (Years) | Notes |
|----------|-----------------------------------|--------------------|---|---|----------------------------|---------------------------|
| NICHOLAS | 13.31 | 2015 | Textbooks Technology Ed Materials K-12 Library Books etc Extra-curricular Community Ed, 4-H, Health, Library Facility Maintenance Renovations Alternative Ed& Driver Ed School Security and Parental Notification Salaries Student Admission Athletic Events Capital Improvements Child Nutrition Expanded Opportunities for Students | \$350,000 \$350,000 \$115,000 \$40,000 \$158,000 \$79,000 \$400,000 \$300,000 \$75,000 \$55,000 \$1,375,124 \$50,000 \$100,000 \$10,000 \$40,000 \$3,497,124 | 5 | May reduce rate |
| | | | | | | |
| Richwood | 6.25 | 2014 | Streets Fire Police Protection | 34% \$14,580 32% \$14,000 <u>34%</u> <u>\$14,580</u> 100% \$43,160 | 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 |
|--------------|-----------------------------------|--------------------|---|---|----------------------------|--------------------------|
| OHIO | | | | | | |
| School Board | 22.95 | 2015 | Instructional materials, equipment & ins. Maintenance & operation Salaries/benefits: Support agencies & community services Transportation Total School Board | \$250,000 \$2,000,000 \$7,723,318 \$50,000 \$60,000 \$10,083,318 | 5 | May reduce rate |
| Bethlehem | 3.53 | 2015 | Mass Transit | \$69,960 | 3 | No reduce rate provision |
| Wheeling | 3.55 | 2012 | Mass Transit | \$949,075 | 3 | No reduce 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 | | | | | | |
| School Board | 19.06 | 2014 | Salaries - Certified Salaries - Service Textbooks, instructional materials & supplies Mid Ohio Valley Technical Institute Building & facilities Health - 4-H - Library Summer programs | \$2,035,000 \$705,000 \$230,000 \$125,000 \$562,233 \$39,000 \$25,000 \$3,721,233 | 5 | No reduced rate provision |
| St. Marys | 4.9 | 2012 | Fire | \$74,174 | 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 |
|------------|-----------------------------------|--------------------|--------------------------------------|------------------------------------|----------------------------|-------|
| 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 | | | | | | |
| School Board | 4.31 | 2013 | Construction, repair, and maintenance Operational Expenses Curricular Extra and curricular activities Technology Expenses Textbooks, Supplies and Equipment Student Accident Insurance Support for WVU Extension Service Total | 67% 1,000,000 13% 200,000 6% 88,500 3% 40,000 10% 150,000 1% 15,000 0% 6,500 100% 1,500,000 | 3 | Shall reduce in FY beginning 2011 and 2012. Depending on change in values. |
| Kingwood | 6.25 | 2013 | Library Parks Storm Sewers & Streets Total Kingwood | 49% \$50,875 32% \$34,000 19% \$20,000 100% \$104,875 | 5 | Any surplus will be used for same purpose - appropriation made at the discretion of Council |
| Terra Alta | 3.97 | 2014 | 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 3% 1,025 100% 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 | 2016 | School Board | Building construction, renovations and repairs 7.78% \$1,300,000 Salaries & Benefits 75.85% \$12,667,387 Library (Public) 0.84% \$140,000 4-H 0.20% \$33,800 Textbook, teaching equip. & supplies 11.98% \$2,000,000 Retired employee allowances 3.35% \$560,000 Total School Board 100.00% \$16,701,187 | 5 | Additional Details see Order Limitations on Levy Rate Shall Reduce Rate if increase > 104% 11-8-6g May Reduce Rate if increase > 100% or <104% | | |
| | | | Hurricane | Public Safety 49.5% \$165,721 Streets 50.5% \$172,485 Total Hurricane 100% \$338,206 | | | 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 | | | | | | |
| School Board | 22.95 | 2014 | Free Textbooks Instructional Supplies Physical Education/Student Wellness Curricular Program Incentive Technology Integration Library Supplies Music Supplies & Equipment Band/Choir/Music Students - Performing Arts Enrichment Students - School To Work Program Initiative Students - Academic Competition & Fairs Student Athletic Programs - Support Coaching Staff Student Activities - Curricular & Extra-curr. Trip Support Student Health Services - Students with Special Needs Student Security - Safe Schools Staffing Support - (State funding ratios limits) Substitute Support - Substitute Personnel Summer School, School Repairs, Fleet Maintenance WVU Extension Services Youth Museum Maintenance - Building & Grounds Upgrades Capital Improvement -(Major Improvement Projects) Fire Marshal Requirements Transportation - Maintenance of Fleet Salary Support - Professional and Service Employees Fixed Cost - Employer's Share, SS., Ret., Work Comp Group Insurance - Dental, Optical, & Life Insurance Personal Leave Incentive - Reduction of Sub. Cost & Promote Continuity of Instruction | \$800,000 \$434,215 \$18,246 \$150,000 \$600,000 \$158,550 \$12,136 \$79,248 \$15,000 \$40,000 \$5,000 \$740,762 \$197,403 \$200,000 \$240,000 \$950,000 \$850,000 \$175,000 \$60,000 \$11,000 \$300,000 \$750,000 \$125,000 \$450,000 \$6,605,469 \$1,736,548 \$944,760 <u>\$865,000</u> \$17,513,337 | 5 | No reduce 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 |
|--------------|-----------------------------------|--------------------|---|---|----------------------------|------------|
| RANDOLPH | | | | | | |
| Randolph BOE | 9.44 | 2016 | Supplies and Instructional supplies Art, Music and Extracurricular Support Student Computer Equipment and supplies Support & Maintenance of Tech. Infrastructure Preventative HVAC Maintenance Summer Repair and Maintenance | 600,000 400,000 500,000 300,000 375,000 625,000 2,800,000 | 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 |
|-------------------|-----------------------------------|--------------------|--|------------------------------------|----------------------------|---------------------------|
| RITCHIE | | | | | | |
| County Commission | 5.20 | 6/30/2016 | Ambulance Authority | \$860,512 | 5 | No reduced rate provision |
| | 1.65 | 6/30/2015 | Library | \$233,794 | 5 | No reduced rate provision |
| | 6.85 | | Total County Commission | \$1,094,306 | | |
| School Board | 14.92 | 6/30/2015 | Textbooks, academic software | 128,000 | 5 | May reduce rate |
| | | | Instructional material and copiers | 50,000 | | |
| | | | Transportation | 65,000 | | |
| | | | Mid-Ohio Valley Technical Institute | 115,000 | | |
| | | | Art, Music and Library | 57,000 | | |
| | | | Extension Service | 20,000 | | |
| | | | Buiding and Grounds | 125,000 | | |
| | | | Utilities | 284,727 | | |
| | | | Technology | 132,000 | | |
| | | | Salaries and Benefits | 661,500 | | |
| | | | Dental Insurance | 50,000 | | |
| | | | Capital Improvements to buildings | 100,000 | | |
| | | | Health Cost Reimbursement | 141,600 | | |
| | | | Textbooks, and tuition for college enrollees | 15,000 | | |
| | | | Transportation Equipment | 70,000 | | |
| | | Total School Board | \$2,014,827 | | | |
| Cairo | 6.25 | 6/30/2015 | Street Lights | \$5,403 | 5 | NO ROLLBACK PROVISION |
| Harrisville | 6.25 | 2014 | Streets | \$64,484 | 5 | Shall reduce rate |
| Pennsboro | 6.25 | 2014 | Streets | \$61,152 | 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 |
|--------------------------------|-----------------------------------|--------------------|--|--|----------------------------|-----------------|
| ROANE County Commission | 4.24 | 2013 | Multipurpose Levy: Fire Ambulance Libraries Total Multipurpose Levy | 59.04% \$270,944 20.61% \$94,583 20.35% \$93,389 100.00% \$458,916 | 4 | May reduce rate |
| | <u>0.42</u> | 2013 | Senior Nutrition Program | \$45,459 | 4 | May reduce rate |
| | 4.66 | | Total County Commission | \$504,375 | | |

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 | 2016 | Emergency Services Streets and sidewalks Recreation programs Library Senior Citizens Health Department Furniture and Office Equipement Total Hinton | 40% \$50,000 36% \$45,000 8% \$10,000 5% \$6,000 5% \$6,000 5% \$6,000 2% \$3,148 100% \$126,148 | 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 |
|-------------------|-----------------------------------|--------------------|---|------------------------------------|----------------------------|---|
| TAYLOR | | | | | | |
| County Commission | 1.08 | 2012 | Volunteer Fire Departments | \$149,500 | 3 | No reduce rate provision |
| | 1.46 | 2012 | Ambulance | \$202,000 | 3 | No reduce rate provision |
| | 0.63 | 2012 | Health Department | \$87,000 | 3 | No reduce rate provision |
| | 0.60 | 2012 | Public Library | \$61,500 | 3 | No reduce rate provision |
| | 0.43 | 2012 | Seniors | \$59,500 | 3 | No reduce rate provision |
| | 4.2 | | Total County Commission | \$559,500 | | |
| School Board | 11.475 | 2016 | Instructional Equipment and Supplies | \$188,000 | 5 | Any funds derived from the levy in excess of \$1,817,642 shall be used as follows: 50% for capital improvements 30% for technology 20% for school system needs |
| | | | Elementary Text Books | 50,000 | | |
| | | | Secondary Textbooks | 50,000 | | |
| | | | Technology Equipt. And Computers | 54,642 | | |
| | | | Capital Improvements | 300,000 | | |
| | | | Extracurricular Activities & Supplements | 170,000 | | |
| | | | Extension Service and 4-H | 10,000 | | |
| | | | Transportation for Extracurricular Activities | 55,000 | | |
| | | | Professional and Service Staff | 50,000 | | |
| | | | Employment supplements | 470,000 | | |
| | | | Extracurricular Contracts and Supplements | 420,000 | | |
| | | | Total School Board | 1,817,642 | | |
| Grafton | 2.16 | 2015 | Street Improvements | \$60,000 | 4 | No Rollback 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 | | | | | | |
| County Commission | 1.60 | 2016 | Ambulance Service | \$185,158 | 5 | No reduce rate provision |
| School Board | 22.95 | 2013 | Textbooks Library Technology Bldg. & Equip Main. Transportation Dental/Optical Insurance Salaries Copiers, Materials, Supplies | \$282,000 \$124,000 \$210,000 \$260,000 \$37,000 \$150,000 \$1,132,000 <u>\$56,000</u> | 5 | May reduce rate 11-8-6g |
| | | | Total School Board | \$2,251,000 | | |
| Sistersville | 6.25 | 2014 | Parks Library Fire Street | 25% \$12,797 25% \$12,797 25% \$12,797 <u>25% \$12,797</u> | 5 | No reduced rate provision |
| | | | Total Sistersville | 100% \$51,188 | | |
| | 6.25 | 2014 | Parks Library Fire Department Street Department Total Sistersville | 25% 12,797 25% 12,797 25% 12,797 <u>25% 12,797</u> 100% 51,188 | 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 |
|--------------|-----------------------------------|--------------------|---|--|----------------------------|---|
| UPSHUR | | | | | | |
| School Board | 9.83 | 2014 | Textbook, library books, supplies, equip. Facilities maintenance materials, roofing, H/A, flooring, windows, doors, painting & general maintenance Substitute employees Summer school employees Extra-curricular activities & extended employment agreements Total School Board | 918,000 \$727,000 \$328,000 \$51,000 <u>\$320,000</u> \$2,344,000 | 5 | May reduce the rate under the provisions of WVC 11-8-6g |
| Buckhannon | 1.50 | 2016 | Charles Gibson Public Library | \$78,910 | 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 | 0.97 0.10 <u>0.16</u> 1.23 | 2013 | Fire/Ambulance Library Health Total County Commission | \$310,000 \$32,000 <u>\$51,000</u> \$393,000 | 4 | No reduce rate provision |
| School Board | 22.95 | 2014 | Textbooks, materials & supplies Heating, lighting, construction & repairs Salaries & benefits Current expenses Total School Board | \$622,077 \$559,869 \$6,133,682 <u>\$58,744</u> \$7,374,372 | 5 | May reduce rate WVC 11-8-6g using reduced values |
| Ceredo | 6.25 | 2014 | Streets & Sidewalks Building Construction Beautification Equip. Police & Emergency Departments, Streets, Sanitation, Data Processing Parks & Recreation Fire Departments Total Ceredo | 24% \$20,000 20% \$16,667 20% \$16,667 24% \$20,000 8% \$6,667 6% \$5,000 100% \$85,000 | 5 | No reduced rate provision Excess may be expended at council's discretion |
| Fort Gay | 6.25 | 2014 | Street lighting Repair & maintenance of streets Total Fort Gay | 50% \$5,800 <u>50%</u> <u>\$5,800</u> 100% \$11,600 | 5 | No reduced rate provision |
| Kenova | 6.25 | 2016 | Maintenance of Fieldhouse Maintenance of Wonder Dome Gym Kenova Public Library Kenova Fire Department Baseball Leagues Beautification Dreamland Pool Kenova Historical Commission Salaries for City employees Kenova Parks and Rec. Board Demolition projects Total Kenova | 2% \$3,000 2% \$3,000 3% \$4,000 4% \$5,000 2% \$3,000 6% \$8,000 8% \$10,000 4% \$5,000 49% \$65,000 2% \$3,000 18% \$24,000 100% \$133,000 | 5 | No reduced rate provision |
| 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 |
|---|-----------------------------|-----------------|---|---|----------------------|--|
| <p>WIRT</p> <p>County Commission</p> | <p>7.15</p> | <p>2013</p> | <p>Staffing for County Offices Building Maintenance/supplies Regional Jail Costs Total County Commission</p> | <p>54% \$125,000 15% 35,509 30% 70,000 100% <u>230,509</u></p> | <p>4</p> | <p>No reduce rate provision</p> |
| <p>School Board</p> | <p>20.66</p> | <p>2012</p> | <p>A. Textbooks & Supplies B. Salaries C. Transportation D. Facilities E. Community Organization (Library & 4-H) F. Extracurricular Total School Board</p> | <p>\$40,000 \$136,000 \$50,000 \$248,297 \$14,000 <u>\$66,000</u> \$488,297</p> | <p>5yrs.</p> | <p>Shall reduce rate @ 104%</p> <p>May reduce rate if increase is less than 104%</p> <p>RBV §11-8-6g</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 |
|--------------|-----------------------------------|--------------------|---|---|----------------------------|--|
| WOOD | | | | | | |
| School Board | 18.36 | 2014 | Reading Teachers Nurses Maintenance Salaries & Benefits Salaries Curricular & Ex-Curricular Salaries Substitute Dental Instructional Materials, Copier/Materials Copier Services/Materials Transportation Grants Library Books, Equipment Alternative School WVU Extension Art enrichment programs Wood Co. Libraries-Parkersburg/Vienna Total School Board | \$880,000 \$350,000 \$1,688,650 \$9,653,902 \$800,000 \$570,000 \$765,000 \$196,200 \$246,791 \$225,000 \$150,000 \$140,000 \$139,000 \$50,000 \$8,000 \$434,630 \$16,297,173 | 5 | May reduce rate |
| Parkersburg | 5.518 | 2013 | Mass Transit (Bus) | \$1,696,254 | 2 | May reduce to raise \$1,696,254 |
| Vienna | 5.13 | 2013 | Mass Transit (Bus) | \$657,248 | 2 | Shall be reduced to approximaely \$657,248 |

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 | 2014 | Textbooks Accident insurance, instructional materials, equipment & training School libraries Public libraries Extension Office Health Department Maintain employment of teachers Employee dental/vision/medical reimb. Maintain employment of service personnel Purchase/repair of furniture & equipment Bands & choral activities Instructional support services Repair/Maintenance of facilities Safety equipment on buses Classroom labs, technology Total School Board | \$1,175,000 \$457,000 \$225,000 \$51,000 \$49,000 \$45,000 \$1,150,500 \$448,000 \$781,488 \$425,000 \$100,000 \$400,000 \$800,000 \$440,000 \$737,391 \$7,284,379 | 5 | No reduced rate provision |
| Mullens | 6.25 | 2015 | Street Department Fire Department Recreation Library Total Mullens | 45.00% \$19,296 22.50% \$9,648 27.50% \$11,792 5.00% \$2,144 100.00% \$42,880 | 5 | No reduced rate provision |
| Oceana | 6.25 | 2013 | Recreation | \$43,286 | 5yrs. | No reduce rate provision |