

LEVY ELECTION ORDER
AN ORDER OF THE
BOARD OF EDUCATION OF THE COUNTY OF BERKELEY
DIRECTING AN ELECTION TO BE HELD ON
MAY 14, 2024, FOR THE PURPOSE OF
SUBMITTING TO THE VOTERS OF THE BERKELEY COUNTY SCHOOL DISTRICT
A PROPOSITION FOR **CONTINUATION OF ADDITIONAL SCHOOL LEVY**
FOR GENERAL EXPENSES OF OPERATING THE PUBLIC SCHOOLS OF
BERKELEY COUNTY, WEST VIRGINIA

After full consideration thereof, The Board of Education of the County of Berkeley, being of the opinion that the Maximum Levies for current expenses authorized by Article 8, Chapter 11, of the Code of West Virginia, 1931, as amended, will not provide sufficient funds for the payment of the general current expenses of the schools in Berkeley County, including expenditures for the purposes hereinafter stated, during the fiscal years beginning July 1, 2025; July 1 2026; July 1, 2027; July 1, 2028; and July 1, 2029, and has ascertained that the amounts hereinafter shown in excess of the amounts raised by regular levies will be needed by The Board of Education of the County of Berkeley during each of said five (5) fiscal years, and that an elections should be held to increase levies, in conformity with the law, hereby ORDERS and DECLARES:

1. That the purposes for which additional funds are needed, and the average annual amounts needed for such purposes, are as follows:
 - A. To continue the present local salary supplements and benefits, including related fixed costs, of all personnel (excluding the Superintendent) at an approximate total annual cost of **\$31,612,000**. Such funding will allow the Berkeley County Board of Education to continue to employ and retain highly qualified personnel who have contributed to the county's instructional progress.
 - B. To continue to provide instructional materials, textbooks, services, and instructional equipment at an approximate total annual cost of **\$3,500,000**.
 - C. To continue to provide financial support of the following community organizations and agencies: Berkeley County Health Department at **\$30,000**; Martinsburg-Berkeley County Parks and Recreation Board at **\$132,500**; West Virginia University Berkeley County 4-H Extension Office at **\$93,000**; and the Martinsburg-Berkeley County Public Library at **\$152,500** for an approximate total annual cost of all programs at **\$408,000**.
 - D. To continue to address increased enrollment in Berkeley County Schools by providing additional staff where necessary and by providing additional equipment and property, and by providing safety and security measures at an approximate annual cost of **\$6,500,000**.

- E. To continue to provide for the upkeep and maintenance of existing facilities by providing the necessary supplies, services, or equipment at an approximate annual cost of **\$3,980,000**.

The Board of Education of the County of Berkeley is hereby authorized and empowered to expend, during the term of this levy, the surplus, if any, accruing in excess of the amounts needed for any of the above stated purposes, plus excess collections due to increased assessed valuations for the enrichment, supplementation, operation, and improvement of educational services and/or facilities in the public schools of the County of Berkeley. The amounts set forth above are the average approximate annual amounts for each purpose. The actual amounts for each purpose will likely vary from one fiscal year to the next, depending on the realized tax collections and the needs of the Berkeley County School District, as determined by the Board with respect to each fiscal year. If any item in the above-stated purposes is declared unconstitutional or invalid due to judicial or legislative action, then any affected funds will be distributed among the remaining constitutional and valid itemized purposes.

2. The approximate average amount considered necessary for said purposes in said five (5) fiscal years is the sum of **\$46,000,000**, annually.
3. The total approximate amount necessary to carry out the above purposes, after making reasonable allowances for uncollected taxes and shrinkage, is **\$230,000,000**, or the sum of **\$46,000,000**, annually.
4. The separate and aggregate valuation of each class of taxable property within the Berkeley County School District, is as follows:

	<u>ASSESSED VALUATION</u>
Class I	\$ -
Class II	\$ 5,216,829,552
Class III	\$ 2,289,648,402
Class IV	\$ 580,013,511
Aggregate	\$ 8,086,491,465

5. The proposed addition rate of levy, in cents per each one hundred dollars in value on each class of property within Berkeley County School District for the fiscal years beginning July 1, 2025; July 1, 2026; July 1, 2027; July 1, 2028; and July 1, 2029, is as follows:

Class I	22.95 cents
Class II	45.90 cents
Class III	91.80 cents

6. The Board of Education of the County of Berkeley reserves unto itself, as the levying body, the right and authority to reduce the rates of the excess levy, should increase assessments produce funds beyond projected needs in any year specified in the levy call in accordance with section six-g, article eight, chapter eleven, of the West Virginia Code.
7. The years to which the additional levy shall apply, if authorized by voters, are the fiscal years beginning July 1, 2025; July 1, 2026; July 1, 2027; July 1, 2028; and July 1, 2029.
8. The question of such additional levies shall be submitted to a vote in the Berkeley County School District, which embraces Berkeley County, West Virginia, at an election to be held in said county on May 14, 2024.
9. The Board of Education of the County of Berkeley will not issue bonds in conjunction with the approval of this levy.
10. In the event the Board of Education of the County of Berkeley shall obtain additional money by grant or otherwise from the state or federal government, or from any agency of either, or from any other source, for any one or more of the purposes aforesaid, such additional money may be used either in substitution for, or in addition to, the sums obtained from such additional levies as said Board of Education of Berkeley may from time to time determine.
11. In the event that the actual amount collected is less than the approximate annual amounts allocated for the above-stated purposes for any one or more fiscal years, the Board is hereby authorized and empowered to determine in its discretion (i) which one or more of the above-stated purposes shall be reduced for each such fiscal year and (ii) the amount of each such reduction for such fiscal year; provided, however, that the total of all such reductions shall not exceed the amount of such collection shortfall each year and; provided, further, that if any such reduction for one or more of the above-state purposes is necessary, then the funds allocated for Purpose A set forth in the chart above shall be the last purpose considered by the Board for a reduction in funds in the event of a shortfall.
12. Notice of said election to authorize such additional levies shall be given by publication of notice thereof at least once a week for two successive weeks within fourteen (14) consecutive days next preceding the election. The notice shall be published in *The Journal*, a newspaper of general circulation in Berkeley County.
13. The official ballot to be used in the election herein provided shall be in the form as follows:

OFFICIAL LEVY BALLOT
Continuation of Additional School Levy
Berkeley County, West Virginia
May 14, 2024

Special election to authorize the continuation of additional school levy for the fiscal years beginning July 1, 2025; July 1, 2026; July 1, 2027; July 1, 2028; and July 1, 2029, in the total amount of **\$46,000,000** annually, for the purposes of paying the general current expenses of The Board of Education of the County of Berkeley.

1. That the purpose for which additional funds are needed, and the average annual amounts needed for such purposes, are as follows:
 - A. To continue the present local salary supplements and benefits, including related fixed costs, of all school personnel (excluding the Superintendent) at an approximate total annual cost of **\$31,612,000**. Such funding will allow the Berkeley County Board of Education to continue to employ and retain highly qualified personnel who have contributed to the county's instructional progress.
 - B. To continue to provide instructional materials, textbooks, and instructional equipment at an approximate total annual cost of **\$3,500,000**.
 - C. To continue to provide financial support of the following community organizations and agencies: Berkeley County Health Department at **\$30,000**; Martinsburg-Berkeley County Parks and Recreation Board at **\$132,500**; West Virginia University Berkeley County 4-H Extension Office at **\$93,000**; and the Martinsburg-Berkeley County Public Library at **\$152,500** for an approximate total annual cost of all programs at **\$408,000**.
 - D. To continue to address increased enrollment in Berkeley County Schools by providing additional staff where necessary and by providing additional equipment and property, and by providing safety and security measures at an approximate annual cost of **\$6,500,000**.
 - E. To continue to provide for the upkeep and maintenance of existing facilities by providing the necessary supplies, services, or equipment at an approximate annual cost of **\$3,980,000**.
2. The amounts set forth above are the average approximate annual amounts for each purpose. The actual amounts for each purpose will likely vary from one fiscal year to the next, depending on the realized tax collections and the needs of the Berkeley County School

District, as determined by the Board with respect to each fiscal year. If any item in the above-stated purposes is declared unconstitutional or invalid due to judicial or legislative action, then any affected funds will be distributed among the remaining constitutional and valid itemized purposes.

3. The Board of Education of the County of Berkeley is hereby authorized and empowered to expend, during the term of this levy, the surplus, if any, accruing in excess of the amounts needed for any of the above stated purposes, plus excess collections due to increased assessed valuations for the enrichment, supplementation, operation, and improvement of educational services and/or facilities in the public schools of the County of Berkeley.
4. The Board of Education of the County of Berkeley reserves unto itself, as the levying body, the right and authority to reduce the rates of the excess levy, should increased assessments produce funds beyond projected needs in any year specified in the levy call in accordance with section six-g, article eight, chapter eleven, of the West Virginia Code.
5. In the event the Board of Education of the County of Berkeley shall obtain additional money by grant or otherwise from the state or federal government, or from any agency of either, or from any other source, for the purposes aforesaid, such additional money may be used either in substitution for, or in addition to, the sums obtained from such additional levies as said Board of Education of Berkeley may from time to time determine.
6. In the event that the actual amount collected is less than the approximate annual amounts allocated for the above-stated purposes for any one or more fiscal years, the Board is hereby authorized and empowered to determine in its discretion (i) which one or more of the above-stated purposes shall be reduced for each such fiscal year and (ii) the amount of each such reduction for such fiscal year; provided, however, that the total of all such reductions shall not exceed the amount of such collection shortfall each year and; provided, further, that if any such reduction for one or more of the above-state purposes is necessary, then the funds allocated for Purpose A set forth in the chart above shall be the last purpose considered by the Board for a reduction in funds in the event of a shortfall.
7. The total amount necessary to carry out the above purposes, after making reasonable allowances for uncollected taxes and shrinkage, is **\$230,000,000**, or the sum of **\$46,000,000** annually.
8. That the separate and aggregate assessed valuation of each class of taxable property within the County of Berkeley, is as follows:

ASSESSED VALUATION

Class I	\$ -
Class II	\$ 5,216,829,552
Class III	\$ 2,289,648,402

Class IV	\$ 580,013,511
Aggregate	\$ 8,086,491,465

9. The proposed addition rate of levy, in cents per each one hundred dollars in value on each class of property within Berkeley County School District for the fiscal years beginning July 1, 2025; July 1, 2026; July 1, 2027; July 1, 2028; and July 1, 2029, is as follows:

Class I	22.95 cents
Class II	45.90 cents
Class III	91.80 cents
Class IV	91.80 cents

10. The Board of Education of the County of Berkeley will not issue bonds in conjunction with the approval of this levy.

INSTRUCTION TO VOTERS

Those favoring continuing the additional levies shall mark after “For the Levies”; those against continuing such levies shall mark after “Against the Levies.”

For the Levies ☐
Against the Levies ☐

*******END OF FORM OF BALLOT*******

14. Absentee ballots shall be applied for, obtained from and returned to the Clerk of the County Commission of the County of Berkeley, and said Clerk is hereby appointed the agent for the Board to perform all duties relating to absentee ballots in the special election.

15. The registration of voters and the use of the registration booths shall be governed by the permanent registration law of the State of West Virginia and the Board hereby adopts the registration list of Berkeley County as the official registration list of the school district for this special election.

[Signature page follows this page.]

Adopted and entered on this 22nd day of January, 2024.

THE BOARD OF EDUCATION OF THE
COUNTY OF BERKELEY

By Patrick H. Murphy
Patrick H. Murphy, Its President

ATTEST
Ronald E. Stephens IV
Ronald E. Stephens, IV, Secretary