

AN ORDER OF THE BOARD OF EDUCATION OF THE COUNTY OF BOONE DIRECTING THE SUBMISSION TO THE VOTERS OF BOONE COUNTY AT AN ELECTION TO BE HELD MAY 14, 2024 ALL QUESTIONS CONNECTED WITH THE RENEWAL OF EXTRA LEVIES TO PROVIDE SUFFICIENT FUNDS TO PAY THE GENERAL CURRENT EXPENSES OF SAID BOARD.

After full consideration thereof, The Board of Education of the County of Boone (the “Board”), being of the opinion that the 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 general current expenses of schools in Boone 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 having ascertained that the approximate average amounts hereinafter shown in excess of the amounts raised by regular levies will be needed by the Board, subject to variations from year to year, during each of said five (5) fiscal years, and that the question of increase of such levies should be submitted to the voters of Boone County at the primary election to be held on May 14, 2024 in accordance with applicable law, it is hereby ORDERED and DECLARED:

1. The purpose for which additional funds are needed is the payment of the general current expenses of the Board, including, but not limited to, the payment of county salary supplements for all professional and service personnel, including the 1984 county supplement, and associated fixed costs; employee salaries, and fixed employee costs, that are paid exclusively from local funds for employees outside and above the State Aid Formula; instructional supplies and equipment; supporting the provision of free meals for all students; textbooks, both hardcopy and/or digital, including course fees for students enrolled in dual credit courses; transportation of students to athletic contests and other extra-curricular activities; school safety and security initiatives; building operation, repair and maintenance; capital improvements to existing schools and/or athletic facilities; new technology, replacement of dated technology, and expansion of technology infrastructure; all as more particularly described below.
2. The approximate average annual amount considered necessary for each purpose, subject to variation from year to year as provided herein, is set forth as follows:

PURPOSE FOR WHICH ADDITIONAL FUNDS ARE NEEDED	ANNUAL AMOUNT FOR EACH PURPOSE
A. County salary supplements for all professional and service personnel, including the 1984 county supplement, and associated fixed costs	\$2,560,935
B. Employee salaries, and fixed employee costs, that are paid exclusively from local funds for employees outside and above the State Aid Formula	\$2,604,262

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STATE OF WEST VIRGINIA, BOONE COUNTY CLERK'S OFFICE TO WHICH I, ROGER TOMEY, CLERK OF THE BOONE COUNTY COMMISSION OF BOONE COUNTY, WEST VIRGINIA, DO HEREBY CERTIFY THAT THE FOREGOING IS A TRUE AND CORRECT COPY FROM THE RECORDS OF MY SAID OFFICE, AS THE SAME APPEARS THEREIN.
GIVEN UNDER MY HAND AND OFFICIAL SEAL, AT MADISON, WEST VIRGINIA, THIS 11th DAY OF July, 2024. PAGE NO. 709
TESTE: Roger Tomey, CLERK
BY: [Signature], DEPUTY

C. Instructional supplies and equipment	\$110,000
D. Support the provision of free meals for all students	\$100,000
E. Textbooks, both hardcopy and/or digital, including course fees for students enrolled in dual credit courses	\$200,000
F. Transportation of students to athletic contests and other extra-curricular activities	\$55,000
G. School safety and security initiatives	\$200,000
H. Building operation, repair and maintenance	\$250,000
I. Capital improvements to existing schools and/or athletic facilities	\$200,000
J. New technology, replacement of dated technology, and expansion of technology infrastructure	\$100,000
TOTAL:	\$6,380,197

As noted above and provided in Section 3 of this Order, the amounts set forth above are the average annual amounts for each purpose. The actual amounts for each purpose will likely vary from one fiscal year to the next. 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 total amount necessary to carry out the above purposes over five fiscal years, after making reasonable allowances for uncollected taxes and shrinkage, is \$31,900,985 or the average sum of \$6,380,197 annually. The actual amounts budgeted, as well as the amounts spent, for each purpose and in aggregate, likely will vary from one fiscal year to the next depending on the realized tax collections and the needs of the Boone County School District, as determined by the Board with respect to each fiscal year and, further, are subject to downward adjustments (if any) required to be made for any fiscal year under W. Va. Code §18-9B-8. If the amounts budgeted by the Board for a specific purpose or purposes for a fiscal year are not able to be spent entirely in such fiscal year, then the unspent amount shall be carried over and spent on such specific purpose or purposes in subsequent fiscal years.

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4. The separate and aggregate assessed valuation of each class of taxable property within the Boone County for the assessment year 2023 is as follows:

Class I	\$0
Class II	\$267,576,789
Class III	\$557,735,536
Class IV	\$75,172,883
TOTAL	\$900,485,208

5. The proposed additional rate of levies in cents for each \$100 of value on each class of property within Boone County 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 Property	22.95 cents
Class II Property	45.90 cents
Class III Property	91.80 cents
Class IV Property	91.80 cents

6. If authorized by the voters the additional levies shall apply to the fiscal years beginning **July 1, 2025, July 1, 2026, July 1, 2027, July 1, 2028, and July 1, 2029.**

7. The question of such additional levies shall be submitted to a vote at the primary election to be held in Boone County, West Virginia on the 14th day of May, 2024.

8. The Board will not issue bonds in connection with the approval of the proposed increased levy.

9. If additional State, Federal, private or other special funds become available to provide funding for any of the above-stated purposes, or if surplus funds are generated due to increased assessed valuations, then in either case the Board shall be authorized and empowered to expend at the end of each fiscal year, during the term of the levies, the surplus (if any) in excess of the amount needed for any of the above-stated purposes for the enrichment, supplementation and advancement of all educational programs in Boone County, and other purposes pertinent to the operation of Boone County Schools, in the discretion of the Board. Such additional or surplus funds may be used either in substitution for or in addition to the funds obtained from the excess levy.

10. 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 subject to downward adjustments (if any) required to be made for any fiscal year under W. Va. Code §18-9B-8, **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.**

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11. Notice of said election to authorize the renewal of such additional levies shall be given by publication of notice thereof at least once a week for two (2) successive weeks within fourteen (14) consecutive days next preceding the election in *The Coal Valley News*, a newspaper of general circulation in Boone County, West Virginia, as qualified by the West Virginia Secretary of State.

12. The official ballot to be used in the election herein provided shall be in form as follows:

OFFICIAL BALLOT
Election to Authorize Renewal
of Additional Levies According to the Order of
The Board of Education of the County of Boone
Adopted and Entered on February 5, 2024

Election to authorize additional levies (the “Excess Levy”) for the fiscal years beginning July 1, 2025, July 1, 2026, July 1, 2027, July 1, 2028, and July 1, 2029 in the approximate average amount of \$6,380,197.00 annually for the purpose of the payment of the general current expenses of The Board of Education of the County of Boone (the “Board”), including, but not limited to, the payment of county salary supplements for all professional and service personnel, including the 1984 county supplement, and associated fixed costs; employee salaries, and fixed employee costs, that are paid exclusively from local funds for employees outside and above the State Aid Formula; instructional supplies and equipment; supporting the provision of free meals for all students; textbooks, both hardcopy and/or digital, including course fees for students enrolled in dual credit courses; transportation of students to athletic contests and other extra-curricular activities; school safety and security initiatives; building operation, repair and maintenance; capital improvements to existing schools and/or athletic facilities; new technology, replacement of dated technology, and expansion of technology infrastructure; all according to the Order of the Board entered on the 5th day of February, 2024 and as more particularly described below.

The approximate average annual amount considered necessary for each purpose, subject to variation from year to year as provided herein, is set forth as follows:

<u>PURPOSE FOR WHICH ADDITIONAL FUNDS ARE NEEDED</u>	<u>ANNUAL AMOUNT FOR EACH PURPOSE</u>
A. County salary supplements for all professional and service personnel, including the 1984 county supplement, and associated fixed costs	\$2,560,935
B. Employee salaries, and fixed employee costs, that are paid exclusively from local funds for employees outside and above the State Aid Formula	\$2,604,262
C. Instructional supplies and equipment	\$110,000

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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 subject to downward adjustments (if any) required to be made for any fiscal year under W. Va. Code §18-9B-8, **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.**

INSTRUCTIONS TO VOTERS

Those favoring the renewal of the additional levies shall mark after “FOR THE LEVIES”. Those against renewal of the additional levies shall mark after “AGAINST THE LEVIES”.

VOTE BELOW

FOR THE LEVIES

☐

AGAINST THE LEVIES

☐

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

[Signature page follows this page.]

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Adopted and entered on this 5th day of February, 2024.

THE BOARD OF EDUCATION OF THE
COUNTY OF BOONE

Susan L. Kimbler
President

[SEAL]

ATTEST:

Melba R. Rys
Secretary

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