

Upon motion of Mrs. Perkins, Board Vice-President, the following Order was adopted:

ORDER

After full consideration thereof, The Board of Education of the County of Brooke [West Virginia] (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 Brooke County, West Virginia, including expenditures for the purposes hereinafter stated, during the fiscal years beginning July 1, 2024, July 1, 2025, July 1, 2026, July 1, 2027, and July 1, 2028, 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 Brooke County at a primary election to be held on May 14, 2024, in accordance with applicable law, it is hereby ORDERED and DECLARED that:

1. The purposes for which additional funds are needed during the term of this five-year levy, and the approximate average annual amount for such purposes after due allowances for discounts, delinquencies, exonerations, uncollected taxes and shrinkage, subject to variation from year to year as set forth herein, are as follows:

<b><u>PURPOSES FOR WHICH ADDITIONAL FUNDS ARE NEEDED</u></b>	<b><u>AVERAGE ANNUAL AMOUNT FOR EACH PURPOSE</u></b>
<b>1(A).</b> Salary & Benefits for All Unfunded Positions	\$3,381,585
<b>1(B).</b> All Employee Salary Supplements & Associated Additional Benefits	\$2,299,693
<b>1(C).</b> Stipend for All Employees	\$1,378,529
<b>1(D).</b> Unfunded Retirement (not covered by the State Aid Formula)	\$1,243,785
<b>1(E).</b> Vision & Dental Plans for All Employees	\$376,755
<b>1(F).</b> Substitute Costs for Professional & Service Positions and All Extra Duty Assignments	\$1,791,394
<b>2. Health, Safety and Security Enhancements</b> , including, but not limited to, district employed School Resource Officers, additional security (as needed) for each of the schools located in Brooke County, and the purchase and/or rental of uniforms.	\$643,614
<b>3. Providers of Services and Related Costs</b> , including, but not limited to, funds to supplement the state aid formula for the cost of transportation, and funds for the costs of legal and medical advisors and costs of expulsion hearings, grievances and court reporters.	\$321,807
<b>4. Renovations and New Construction</b> , including, but not limited to, updated HVAC systems repairs, roof replacements, stadium renovations, maintenance of grounds and field	

equipment, paving and athletic facility repairs, other maintenance and/or improvements.	\$703,199
<b>TOTAL:</b>	<b>\$12,140,361</b>

As noted above and as further provided in this Order, the amounts set forth above are the anticipated average annual amounts for each purpose. The actual amounts for each purpose likely will 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.

2. The total amount necessary to carry out the above purposes over five fiscal years, after making reasonable allowances for discounts, delinquencies, exonerations, uncollected taxes and shrinkage, is \$60,701,805 or the average sum of \$12,140,361 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 Brooke County School District, as determined by the Board with respect to each fiscal year. 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 amounts shall be carried over and, in the Board's sole discretion, spent on such specific purpose or purposes in subsequent fiscal years.

3. If additional State, Federal, private or other special funds are made available to the Board for any of the above-stated purposes, the amounts herein set forth may be used, solely or on a matching basis, to secure said additional funds or provide additional services. Additional funds received by grant, donation or otherwise from the state or federal government, or from any agency of either, or from any other public or private source, for the above-stated purposes, may be used either in substitution for or in addition to the funds obtained from this Excess Levy.

4. The Board may, in its discretion, reduce the maximum rates in any given year or years during the term of this Excess Levy after determining the sufficiency of funds for school purposes for the next ensuing tax year.

5. The Board is hereby authorized and empowered to expend, during the term of this Excess Levy and one additional year, the surplus, if any, accruing in excess of the above 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 Brooke County, as Board may determine from time to time, in its discretion.

6. In the event that the actual amount collected is less than the amounts noted for the above-stated purposes for any one or more fiscal years, the Board is hereby authorized and empowered to determine, in its discretion, which one or more of the above-stated purposes shall be reduced for each such fiscal year, and the amount of each such reduction for such fiscal year; provided, that the total of all such reductions shall not exceed the amount of such collection shortfall each year.

7. The separate and aggregate assessed valuation of each class of taxable property within the Brooke County for the assessment year ending June 30, 2024, is as follows:

Class I Property	\$0
Class II Property	\$395,231,830
Class III Property	\$748,698,600

<u>Class IV Property</u>	<u>\$474,789,641</u>
<b>TOTAL</b>	<b>\$1,618,720,071</b>

8. That the proposed additional rate of levy, in cents per \$100 of assessed value on each class of property for the fiscal years beginning July 1, 2024, July 1, 2025, July 1, 2026, July 1, 2027, and July 1, 2028, is as follows:

<b>Class I Property</b>	<b>22.95 cents</b>
<b>Class II Property</b>	<b>45.90 cents</b>
<b>Class III Property</b>	<b>91.80 cents</b>
<b>Class IV Property</b>	<b>91.80 cents</b>

9. That the proposed years to which the renewed excess levy shall apply are the fiscal years beginning **July 1, 2024, July 1, 2025, July 1, 2026, July 1, 2027, and July 1, 2028.**

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

11. That notice calling such election shall be given by the publication of this Order for said election in *The Brooke County Review*, a newspaper of general circulation in the Brooke County School District, as qualified by the West Virginia Secretary of State. All the provisions of the laws concerning elections shall apply as far as they are practicable.

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

*[See Form of Ballot on the following pages.]*

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**FORM OF BALLOT**

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**OFFICIAL BALLOT**

**Special Levy Election  
to Authorize Additional Levies  
According to the Order of The Board of Education  
of the County of Brooke Adopted and Entered on January 22, 2024**

Special election to authorize additional levies (the "Excess Levy") for the fiscal years beginning July 1, 2024, July 1, 2025, July 1, 2026, July 1, 2027, and July 1, 2028, in the approximate average amount of \$12,140,361, annually, for the purpose of the payment of the general current expenses of The Board of Education of the County of Brooke (the "Board"), including for the purposes hereinafter set forth; all according to the Order of the Board entered on the 22nd day of January, 2024, and as more particularly described below.

The purposes for which additional funds are needed during the term of this five year levy, and the approximate average annual amount for such purposes after due allowances for discounts, delinquencies, exonerations, uncollected taxes and shrinkage, subject to variation from year to year as set forth herein, are as follows:

<b><u>PURPOSES FOR WHICH ADDITIONAL FUNDS ARE NEEDED</u></b>	<b><u>AVERAGE ANNUAL AMOUNT FOR EACH PURPOSE</u></b>
<b>1(A).</b> Salary & Benefits for All Unfunded Positions	\$3,381,585
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<b>2. Health, Safety and Security Enhancements</b> , including, but not limited to, district employed School Resource Officers, additional security (as needed) for each of the schools located in Brooke County, and the purchase and/or rental of uniforms.	\$643,614
<b>3. Providers of Services and Related Costs</b> , including, but not limited to, funds to supplement the state aid formula for the cost of transportation, and funds for the costs of legal and medical advisors and costs of expulsion hearings, grievances and court reporters.	\$321,807

4. Renovations and New Construction, including, but not limited to, updated HVAC systems repairs, roof replacements, stadium renovations, maintenance of grounds and field equipment, paving and athletic facility repairs, other maintenance and/or improvements.	\$703,199
<b>TOTAL:</b>	<b>\$12,140,361</b>

As noted above, the amounts set forth above are the anticipated average annual amounts for each purpose. The actual amounts for each purpose likely will 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.

The total amount necessary to carry out the above purposes over five fiscal years, after making reasonable allowances for discounts, delinquencies, exonerations, uncollected taxes and shrinkage, is \$60,701,805 or the average sum of \$12,140,361 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 Brooke County School District, as determined by the Board with respect to each fiscal year. 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 amounts shall be carried over and spent on such specific purpose or purposes in subsequent fiscal years.

If additional State, Federal, private or other special funds are made available to the Board for any of the above-stated purposes, the amounts herein set forth may be used, solely or on a matching basis, to secure said additional funds or provide additional services. Additional funds received by grant, donation or otherwise from the state or federal government, or from any agency of either, or from any other public or private source, for the above-stated purposes, may be used either in substitution for or in addition to the funds obtained from this Excess Levy.

The Board may, in its discretion, reduce the maximum rates in any given year or years during the term of this Excess Levy after determining the sufficiency of funds for school purposes for the next ensuing tax year.

The Board is hereby authorized and empowered to expend, during the term of this Excess Levy and one additional year, the surplus, if any, accruing in excess of the above amounts needed for any of the above-stated purposes, plus excess collections due to increased assessed valuations for (i) the enrichment, supplementation, operation, and improvement of educational services and/or facilities in the public schools of Brooke County and/or (ii) additional stipends for employees, all as the Board may determine from time to time, in its discretion.

In the event that the actual amount collected is less than the amounts noted for the above-stated purposes for any one or more fiscal years, the Board is hereby authorized and empowered to determine, in its discretion, which one or more of the above-stated purposes shall be reduced for each such fiscal year, and the amount of each such reduction for such fiscal year; provided, that the total of all such reductions shall not exceed the amount of such collection shortfall each year; provided, further, that if any such reduction for one or more of the above-stated purposes is necessary, the Board shall (i) first, reduce *pro rata* the funds allocated for Purposes 2, 3 and 4 set forth in the chart above and (ii) second, if further reductions are necessary, reduce *pro rata* the funds allocated for Purposes 1(A), 1(B), 1(C), 1(D), 1(E) and 1(F) set forth in the chart above.

If a majority of the voters approve the proposed additional levies, the Board will not issue bonds upon the approval of such levies.

The additional levy, in cents per \$100 of assessed value on each class of property, shall be on Class I property **22.95 cents**; on Class II property **45.90 cents**; on Class III property **91.80 cents**; on Class IV property **91.80 cents**.

That the proposed years to which the additional rate of levies shall apply are the fiscal years beginning **July 1, 2024, July 1, 2025, July 1, 2026, July 1, 2027, and July 1, 2028.**

#### INSTRUCTION TO VOTER

Those favoring the renewal of the levies, mark in the square before "FOR THE LEVIES"; and those against such levy, mark in square before "AGAINST THE LEVIES".

☐ FOR THE LEVIES

☐ AGAINST THE LEVIES

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#### END OF FORM OF BALLOT

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

14. The Secretary of the Board with the assistance of the Clerk of the County Commission of the County of Brooke, which said Clerk is hereby designated and appointed as an agent of this Board for this election, are hereby authorized and directed to procure and furnish to the election commissioners at each voting precinct, insofar as practicable, the ballots, poll books, tally sheets and other things necessary for conducting the election, as provided by Section 11, Article 1, Chapter 13 of the Code, and perform all duties imposed by law upon clerks of the County Commission in relation to elections, and assist the County Commission, sitting as the board of canvassers, with canvassing the results of the election in accordance with Section 13, Article 1, Chapter 13 of the Code. The commissioners and clerks appointed and certified for the purpose of the election shall be the same commissioners and clerks designated, appointed and certified by the County Commission.

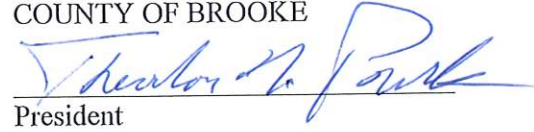
15. Absentee ballots shall be applied for, obtained from and returned to the Clerk of the County Commission of the County of Brooke, and said Clerk is hereby appointed the agent for the Board to perform all duties relating to absentee ballots in elections.

16. 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 Brooke County as the official registration list of the school district for this election.

*[Signature page follows this page.]*

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

THE BOARD OF EDUCATION OF THE  
COUNTY OF BROOKE

  
President

ATTEST:

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Superintendent and Secretary