

Cabell County Board of Education
Excess Levy Order

EXCESS LEVY ORDER

After full consideration thereof, The Board of Education of the County of Cabell (the “Board”), 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 current expenses of schools in Cabell 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 have ascertained that the amounts hereinafter shown in excess of the amounts raised by regular levies will be needed by the Board during each of said five (5) fiscal years and that an election should be held to increase such levies, in conformity with law, it is hereby ordered and declared:

(1) The purposes for which such additional funds are needed during the term of this five year excess 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:

PURPOSE FOR WHICH ADDITIONAL FUNDS ARE NEEDED	ANNUAL AMOUNT FOR EACH PURPOSE
(A) School Safety – <i>Including, but not limited to, school resource officers; school security guards; security cameras; security alarm systems; fire alarm systems; emergency communications; and emergency planning and preparedness.</i>	\$542,112
(B) Employee Salaries and Benefits – <i>Including, but not limited to, salaries of personnel in excess of 200 days; salaries for staff in excess of state funding formula; local salary supplements above the state minimum pay schedule; substitute personnel; and employee benefits, including, but not limited to taxes, retirement contributions, insurance benefits, unemployment compensation, and workers compensation.</i>	\$16,145,473
(C) Career & Technical Education and Workforce Development – <i>Including, but not limited to, staff, equipment, supplies, and travel expenses for CTE programs.</i>	\$3,120,530
(D) Cybersafety and Device Security – <i>Including, but not limited to, technology support and cybersecurity.</i>	\$200,000

(E) Instructional Support and School Libraries – <i>Including, but not limited to, library books; library software; textbooks; instructional software; instructional supplies; postage; postage supplies and equipment; support for instrumental music programs including equipment, music, and supplies, equipment repair, and supplies; art supplies; and student and staff travel.</i>	\$2,082,924
(F) Summer Programs – <i>Including, but not limited to, staff, student transportation, supplies, and field trips for summer programs.</i>	\$551,375
(G) Athletics – <i>Including, but not limited to, salaries for coaches; intramural activities; and other costs associated with athletic programs.</i>	\$836,808
(H) Facilities Maintenance and Equipment – <i>Including, but not limited to, construction; building repair; roof replacement; asbestos abatement; equipment repair; new equipment; equipment replacement; new furniture; furniture replacement; paving; new vehicles; vehicle replacement; custodial supplies; property insurance; liability insurance; and flood insurance.</i>	\$4,610,744
(I) Cabell County Public Library – <i>Funds to support the operation of the Cabell County Public Library, subject to the provisions addressing the proportionate allocation of any surplus or deficient excess levy collections described below.</i>	\$1,862,289
(J) Greater Huntington Park and Recreation District – <i>Funds to support the operation of the Greater Huntington Park and Recreation District for the purpose of providing services to parks in Cabell County, subject to the provisions addressing the proportionate allocation of any surplus or deficient excess levy collections described below.</i>	\$575,979
TOTAL	\$30,528,234

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 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 may be carried over and spent on such specific purpose or purposes in subsequent fiscal years. 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 amount considered necessary for said purposes in said five (5) fiscal years in the sum of \$30,528,234 annually.

(3) The total amount necessary to carry out the above purposes, after making reasonable allowances for uncollected taxes and shrinkage, is \$152,641,170 or the sum of \$30,528,234 annually.

(4) The separate and aggregate valuation of each class of taxable property within the Cabell County School District for the assessment year ending June 30, 2024, is as follows:

CLASS OF TAXABLE PROPERTY	ASSESSED VALUATION
Class I	-
Class II (Less Homestead)	\$1,710,390,889
Class III	\$1,329,462,177
Class IV	\$1,464,141,690
AGGREGATE ASSESSED VALUATION	\$4,503,994,756

(5) The proposed additional rate of levy in cents per \$100 of the assessed value on each class of property within Cabell 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
Class II	45.90
Class III	91.80
Class IV	91.80

(6) The years to which the additional levy shall apply if authorized by the voters are 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 in the Cabell County School District, which embraces Cabell County, West Virginia, at the General Election to be held in said County on November 5, 2024.

(8) If a majority of the voters at the election to be held on November 5, 2024, approved the proposed additional levies for the fiscal year beginning July 1, 2025, July 1, 2026, July 1, 2027, July 1, 2028 and July 1, 2029, the said Board of Education of the County of Cabell

will not issue bonds as provided by Section 16, Article 8, Chapter 11 of the Code of West Virginia, 1931, as amended.

(9) In the event the Board shall obtain additional money by grant or otherwise from the state or federal government, or from any agency of either, or from any other sources, for the purposes aforesaid, levy monies specified for these purposes may be used for the general operation of the school system.

(10) If surplus excess levy funds are generated due to increased assessed valuations or collections, 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 and/or for the enrichment, supplementation, operation, improvement and advancement of educational programs, services and facilities operated and owned by the Board, and other purposes pertinent to the operation of Cabell County Schools, in the sole discretion of the Board; provided, however, that the Board will allocate the proportionate amount of such surplus excess levy collections to the Cabell County Public Library and Greater Huntington Park and Recreation District based on their respective allocation amounts set forth in the chart in Section 1 above. For the avoidance of doubt, in a surplus scenario for any given fiscal year, the amount of surplus excess levy collections to be allocated to the two entities are as follows: Cabell County Public Library 6.10022% of any aggregate surplus excess levy collections, and Greater Huntington Park and Recreation District 1.88671% of any aggregate surplus excess levy collections. Subject to the prior sentence, such additional or surplus funds may be used either in substitution for or in addition to the funds obtained from the excess levy.

(11) If 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 deficiency each year; provided, further, that the amount

any such reduction to the Cabell County Public Library and Greater Huntington Park and Recreation District shall be proportionate to their respective allocation amounts set forth in the chart in Section 1 above. For the avoidance of doubt, in a deficiency scenario for any given fiscal year, the amount of any excess levy funds to be reduced to the two entities are as follows: Cabell County Public Library 6.10022% of such aggregate deficiency amount, and Greater Huntington Park and Recreation District 1.88671% of such aggregate deficiency amount.

(12) The Board will not issue excess levy bonds upon the approval of the proposed increased levy.

(13) 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 Herald Dispatch, a newspaper of general circulation in Cabell County School District.

(14) 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.]

FORM OF BALLOT

OFFICIAL BALLOT

The Board of Education
Of the County of Cabell
Election to Authorize Renewal of Additional Levies
November 5, 2024

Election to authorize additional levies 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 \$30,528,234 annually for the purpose of paying the current expenses of The Board of Education of the County of Cabell (the "Board"), including for the purposes hereinafter set forth, all according to the Excess Levy Order of the Board adopted and entered on the 10th day of July 2024, and as more particularly described below:

PURPOSE FOR WHICH ADDITIONAL FUNDS ARE NEEDED	ANNUAL AMOUNT FOR EACH PURPOSE
(A) School Safety – <i>Including, but not limited to, school resource officers; school security guards; security cameras; security alarm systems; fire alarm systems; emergency communications; and emergency planning and preparedness.</i>	\$542,112
(B) Employee Salaries and Benefits – <i>Including, but not limited to, salaries of personnel in excess of 200 days; salaries for staff in excess of state funding formula; local salary supplements above the state minimum pay schedule; substitute personnel; and employee benefits, including, but not limited to taxes, retirement contributions, insurance benefits, unemployment compensation, and workers compensation.</i>	\$16,145,473
(C) Career & Technical Education and Workforce Development – <i>Including, but not limited to, staff, equipment, supplies, and travel expenses for CTE programs.</i>	\$3,120,530
(D) Cybersafety and Device Security – <i>Including, but not limited to, technology support and cybersecurity.</i>	\$200,000
(E) Instructional Support and School Libraries – <i>Including, but not limited to, library books; library software; textbooks; instructional software; instructional supplies; postage; postage supplies and equipment; support for instrumental music programs including equipment, music, and supplies, equipment repair, and supplies; art supplies; and student and staff travel.</i>	\$2,082,924
(F) Summer Programs – <i>Including, but not limited to, staff, student transportation, supplies, and field trips for summer programs.</i>	\$551,375

(G) Athletics – <i>Including, but not limited to, salaries for coaches; intramural activities; and other costs associated with athletic programs.</i>	\$836,808
(H) Facilities Maintenance and Equipment – <i>Including, but not limited to, construction; building repair; roof replacement; asbestos abatement; equipment repair; new equipment; equipment replacement; new furniture; furniture replacement; paving; new vehicles; vehicle replacement; custodial supplies; property insurance; liability insurance; and flood insurance.</i>	\$4,610,744
(I) Cabell County Public Library – <i>Funds to support the operation of the Cabell County Public Library, subject to the provisions addressing the proportionate allocation of any surplus or deficient excess levy collections described below.</i>	\$1,862,289
(J) Greater Huntington Park and Recreation District – <i>Funds to support the operation of the Greater Huntington Park and Recreation District for the purpose of providing services to parks in Cabell County, subject to the provisions addressing the proportionate allocation of any surplus or deficient excess levy collections described below.</i>	\$575,979
TOTAL	\$30,528,234

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 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 may be carried over and spent on such specific purpose or purposes in subsequent fiscal years. 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.

In the event the Board shall obtain additional money by grant or otherwise from the state or federal government, or from any agency of either, or from any other sources, for the purposes aforesaid, levy monies specified for these purposes may be used for the general operation of the school system. If surplus excess levy funds are generated due to increased assessed valuations or collections, 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 and/or for the enrichment, supplementation, operation, improvement and advancement of educational programs, services and facilities operated and owned by the Board, and other purposes pertinent to the operation of Cabell County Schools, in the sole discretion of the Board; provided, however, that the Board will allocate the proportionate amount of such surplus excess levy collections to the Cabell County Public Library and Greater Huntington Park and Recreation District based on their respective allocation amounts set forth in the chart above. For the avoidance of doubt, in a surplus scenario for any given fiscal year, the amount of surplus excess levy collections to be allocated to the two entities are as follows: Cabell County Public Library 6.10022% of any aggregate surplus excess levy

collections, and Greater Huntington Park and Recreation District 1.88671% of any aggregate surplus excess levy collections. Subject to the prior sentence, such additional or surplus funds may be used either in substitution for or in addition to the funds obtained from the excess levy.

If 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 deficiency each year; provided, further, that the amount any such reduction to the Cabell County Public Library and Greater Huntington Park and Recreation District shall be proportionate to their respective allocation amounts set forth in the chart above. For the avoidance of doubt, in a deficiency scenario for any given fiscal year, the amount of any excess levy funds to be reduced to the two entities are as follows: Cabell County Public Library 6.10022% of such aggregate deficiency amount, and Greater Huntington Park and Recreation District 1.88671% of such aggregate deficiency amount.

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

INSTRUCTION TO VOTERS

Those favoring the additional levies, mark in the square “FOR THE LEVIES”; and those against such additional levies, mark in the square “AGAINST THE LEVIES”.

☐ FOR THE LEVIES

☐ AGAINST THE LEVIES

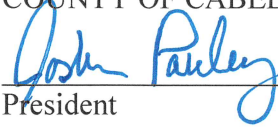
END OF FORM OF BALLOT

(14) This Excess Levy Order shall become effective immediately on the date on which it is adopted by the Board.

[Signature page follows this page.]

Adopted and entered on this ^{9th}~~10th~~ day of July 2024.

THE BOARD OF EDUCATION OF THE
COUNTY OF CABELL



President

ATTEST:



Superintendent and Secretary