

**AN ORDER OF THE BOARD OF EDUCATION OF THE COUNTY OF
LINCOLN DIRECTING THE SUBMISSION TO THE VOTERS OF
LINCOLN COUNTY, WEST VIRGINIA, AT THE GENERAL ELECTION
TO BE HELD ON NOVEMBER 8, 2022, ALL QUESTIONS CONNECTED
WITH THE ADDITIONAL 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 Lincoln (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, as amended, will not provide sufficient funds for the payment of general current expenses of the Board during the fiscal years beginning July 1, 2024; July 1, 2025; July 1, 2026; July 1, 2027; and July 1, 2028, including expenditures for the purposes hereinafter set forth, and that an election should be held to increase such levies under the provisions of Section 16, Article 8, Chapter 11 of the Code, as amended, it is hereby **ORDERED** and **DECLARED**:

1. That the purpose 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:
 - a. To provide for the continuation of the Professional Personnel salary supplement and service personnel salary supplement and to continue to provide for extra days of employment beyond the normal school year of 200 days for designated employees and to continue to provide salary supplements in the form of position pay to designated employees such as coaches, principals, directors, sponsors, supervisors and others in the approximate amount of \$1,153,385 annually and for an approximate total of \$5,766,925 during the term of this levy;
 - b. To continue to furnish to all students' free instructional supplies and equipment, which may include books, both hard copies and electronic versions of the book, 21st Century instructional materials and equipment, as well as provide support of school libraries and related technologies in the approximate total of \$240,000 annually and for an approximate total of \$1,200,000 during the term of this levy;
 - c. To provide funds according to Senate Bill 20 for Lincoln County Public Libraries in the approximate amount of \$98,222 annually and for an approximate total of \$491,110 during the term of this levy;
 - d. To continue the payment of a pension to Lincoln County retired employees or the payment of premiums for dental and optical insurance for Lincoln County retired employees, in the approximate amount of \$210,000 annually and for an approximate total of \$1,050,000 during the term of this levy;
 - e. To provide for maintenance materials and/or equipment, custodial supplies and/or equipment, and defray utility costs in the approximate amount of \$470,000 annually and for an approximate total of \$2,350,000 during the term of this levy;
 - f. To provide for transportation cost which may include maintenance of vehicles, tools and equipment, and for bus operator salaries for curricular and extracurricular transportation, in the approximate amount of \$210,000 annually and for an approximate total of \$1,050,000 during the term of this levy;
 - g. To provide funds for the support of extracurricular activities for students, which may include chorus, the arts, instrumental music, clubs, athletics, cheerleading, and school trips in the approximate amount of \$75,000 annually and for an approximate total of \$375,000 during the term of this levy; said funds will be allocated \$65,000 for grades 6-12 and \$10,000 for grades PK-5, divided per student.;

- h. To provide funds of \$300 per teacher for purchase of classroom supplies and equipment in the approximate amount of \$80,000 annually and for an approximate total of \$400,000 during the term of this levy;
- i. To provide funds for employee benefits package that includes dental, optical, and long-term disability insurance in the approximate amount of \$270,000 annually and for an approximate total of \$1,350,000 during the term of this levy;
- j. To provide funds to Lincoln County 4H to support educational programs and activities in the approximate amount of \$15,000 annually and for an approximate total of \$75,000 during the term of this levy;
- k. To provide funds of \$250,000 for capital improvements, purchase of property, or payment of debt service for an approximate total of \$1,250,000 during the term of this levy; and
- l. To provide funds for the operation of summer school and after school instructional programs for students, which may include the Credit Recovery and After School Programs, in the approximate amount of \$35,000 annually and for an approximate total of \$175,000 during the term of this levy.

As noted above and in Section 2 hereof, the amounts set forth above are the approximate 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.

- 2. The total amount necessary to carry out the above purposes over five fiscal years, after making reasonable allowances for uncollected taxes, exonerations and shrinkage, is \$15,533,035 or the average sum of \$3,106,607 annually. The Board is hereby authorized to expend any excess funds raised by the levy rate herein set forth for any of the purposes stated in the levy call. 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 Lincoln 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 amount shall be carried over and spent on such specific purpose or purposes in subsequent fiscal years.
- 3. That the separate and aggregate assessed valuation of each class of taxable property within Lincoln County for the most recent assessment year is as follows:

Class I	\$ 0
Class II	\$ 252,366,138
Class III	\$ 208,751,522
Class IV	\$ 21,136,922
Aggregate	\$ 482,254,612

- 4. That the additional rate of levy in cents per one hundred dollars of assessed valuations on each class of property within Lincoln County for fiscal years beginning July 1, 2024; July 1, 2025; July 1, 2026; July 1, 2027; and July 1, 2028 is as follows:

Class I	22.95 cents per \$100 of assessed valuation
Class II	45.90 cents per \$100 of assessed valuation
Class III	91.80 cents per \$100 of assessed valuation
Class IV	91.80 cents per \$100 of assessed valuation

Provided, however, that the Board reserves unto itself as the levying body the right and authority to reduce the rates of the excess levy, in its sole discretion, if increased assessments would produce funds beyond projected needs in any fiscal year specified in the levy call.

5. If approved by the voters, the additional levy shall apply to the fiscal years beginning July 1, 2024; July 1, 2025, July 1, 2026, July 1, 2027, and July 1, 2028.
6. 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 Lincoln County, and other purposes pertinent to the operation of Lincoln 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.
7. 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 (including, without limitation, as a result of any amendments to the West Virginia Constitution or changes the Code of West Virginia impacting property taxes, levy rates or similar matters), 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.
9. That the Board will not issue bonds upon approval of the proposed increased levy.
10. That the question of such additional levy shall be submitted to a vote in the Lincoln County School District, which embraces Lincoln County, West Virginia at the General Election, to be held on **Tuesday, November 8, 2022**.
11. The official ballot to be used in the election herein provided shall be in form as follows:

OFFICIAL BALLOT

General Election on November 8, 2022 to Authorize
Additional Levies According to the Order of
The Board of Education of the County of Lincoln
Adopted and Entered on July 26th, 2022

A general 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 \$3,106,607 annually for the purpose of the payment of the general current expenses of The Board of Education of the County of Lincoln (the "Board"), including expenditures for the purposes hereinafter set forth; all according to this Official Ballot and the Order of the Board adopted and entered on the 26th day of July, 2022.

The purpose 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:

- a. To provide for the continuation of the Professional Personnel salary supplement and service personnel salary supplement and to continue to provide for extra days of employment beyond the normal school year of 200 days for designated employees and to continue to provide salary supplements in the form of position pay to designated employees such as coaches, principals, directors, sponsors, supervisors and others in the approximate amount of \$1,153,385 annually and for an approximate total of \$5,766,925 during the term of this levy;
- b. To continue to furnish to all students' free instructional supplies and equipment, which may include books, both hard copies and electronic versions of the book, 21st Century instructional materials and equipment, as well as provide support of school libraries and related technologies in the approximate total of \$240,000 annually and for an approximate total of \$1,200,000 during the term of this levy;

- c. To provide funds according to Senate Bill 20 for Lincoln County Public Libraries in the approximate amount of \$98,222 annually and for an approximate total of \$491,110 during the term of this levy;
- d. To continue the payment of a pension to Lincoln County retired employees or the payment of premiums for dental and optical insurance for Lincoln County retired employees, in the approximate amount of \$210,000 annually and for an approximate total of \$1,050,000 during the term of this levy;
- e. To provide for maintenance materials and/or equipment, custodial supplies and/or equipment, and defray utility costs in the approximate amount of \$470,000 annually and for an approximate total of \$2,350,000 during the term of this levy;
- f. To provide for transportation cost which may include maintenance of vehicles, tools and equipment, and for bus operator salaries for curricular and extracurricular transportation, in the approximate amount of \$210,000 annually and for an approximate total of \$1,050,000 during the term of this levy;
- g. To provide funds for the support of extracurricular activities for students, which may include chorus, the arts, instrumental music, clubs, athletics, cheerleading, and school trips in the approximate amount of \$75,000 annually and for an approximate total of \$375,000 during the term of this levy; said funds will be allocated \$65,000 for grades 6-12 and \$10,000 for grades PK-5, divided per student;
- h. To provide funds of \$300 per teacher for purchase of classroom supplies and equipment in the approximate amount of \$80,000 annually and for an approximate total of \$400,000 during the term of this levy;
- i. To provide funds for employee benefits package that includes dental, optical, and long-term disability insurance in the approximate amount of \$270,000 annually and for an approximate total of \$1,350,000 during the term of this levy;
- j. To provide funds to Lincoln County 4H to support educational programs and activities in the approximate amount of \$15,000 annually and for an approximate total of \$75,000 during the term of this levy.;
- k. To provide funds of \$250,000 for capital improvements, purchase of property, or payment of debt service for an approximate total of \$1,250,000 during the term of this levy; and
- l. To provide funds for the operation of summer school and after school instructional programs for students, which may include the Credit Recovery and After School Programs, in the approximate amount of \$35,000 annually and for an approximate total of \$175,000 during the term of this levy.

As noted above, the amounts set forth above are the approximate average annual amounts for each purpose. 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 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 Lincoln 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 amount 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 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 Lincoln County, and other purposes pertinent to the operation of Lincoln 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.

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 (including, without limitation, as a result of any amendments to the West Virginia Constitution or changes the Code of West Virginia impacting property taxes, levy rates or similar matters), 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.

The proposed additional rate of levy in cents per one hundred dollars of assessed valuations on each class of property within Lincoln County for fiscal years beginning July 1, 2024; July 1, 2025; July 1, 2026; July 1, 2027; and July 1, 2028 is as follows:

Class I	22.95 cents per \$100 of assessed valuation
Class II	45.90 cents per \$100 of assessed valuation
Class III	91.80 cents per \$100 of assessed valuation
Class IV	91.80 cents per \$100 of assessed valuation

Provided, however, that the Board reserves unto itself as the levying body the right and authority to reduce the rates of the excess levy, in its sole discretion, if increased assessments would produce funds beyond projected needs in any fiscal year specified in the levy call.

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

INSTRUCTIONS TO VOTERS

**Those favoring the renewal of the additional levies shall darken the oval after “FOR THE LEVIES”.
Those against such levies shall darken the oval after “AGAINST THE LEVIES”.**

VOTE BELOW

FOR THE LEVIES



AGAINST THE LEVIES



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

12. All provisions of law concerning excess levies and general elections shall apply as far as they are practicable. The Secretary of the Board of Education is hereby authorized and directed to acquire and furnish to election officials all proper election supplies, attend to the publication of the relevant parts of this order and to do all things necessary to present the question proposed by this Order to the voters in the Lincoln County School District at said General Election. Canvassing of the returns from said levy election shall be the responsibility of the County Commission of Lincoln County as provided by law.
13. That notice calling such election shall be given by the publication of this order at least once each week for two successive weeks before said election in the qualified newspaper(s) of general circulation in the Lincoln County School District in compliance with the provisions of Chapter 59, Article 3 of the West Virginia Code.

14. Absentee ballots shall be applied for, obtained from and returned to the Clerk of the County Commission of the County of Lincoln, and said Clerk is hereby appointed the agent for the Board to perform all duties relating to absentee ballots in the general 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 Lincoln County as the official registration list of the school district for this general election.

[Signature page follows this page.]

Adopted and entered on this 26th day of July, 2022.

**THE BOARD OF EDUCATION OF THE
COUNTY OF LINCOLN**

President

[SEAL]

ATTEST:

Superintendent and Secretary