

**GILMER COUNTY BOARD OF EDUCATION  
SCHEDULE OF PROPOSED LEVY RATES  
REGULAR CURRENT EXPENSE LEVY  
2023 - 2024**

The following is a true copy from the record of orders entered by GILMER COUNTY BOARD OF EDUCATION on the 27th day of March 2023.

(Signature): *Tony Murray* 3/27/23  
Secretary of the Board of Education

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ _____	19.40	\$ _____
Public Utility	_____		_____
<b>Total Class I</b>	\$ _____		\$ _____
<b>Class II</b>			
Real Estate	\$ 110,021,710	38.80	\$ 426,884
Personal Property	2,251,082		8,734
<b>Total Class II</b>	\$ 112,272,792		\$ 435,618
<b>Class III</b>			
Real Estate	\$ 58,347,300	77.60	\$ 452,775
Personal Property	71,617,710		555,753
Public Utility	78,028,686		605,503
<b>Total Class III</b>	\$ 207,993,696		\$ 1,614,031
<b>Class IV</b>			
Real Estate	\$ 17,541,580	77.60	\$ 136,123
Personal Property	9,085,676		70,505
Public Utility	4,257,177		33,036
<b>Total Class IV</b>	\$ 30,884,433		\$ 239,664
<b>Total Value &amp; Projected Revenue</b>	\$ <u>351,150,921</u>		\$ <u>2,289,313</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00% .....	114,466
Less Tax Discounts		1.00% .....	21,748
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		.....	_____
<b>Total Projected Property Tax Collection</b>			<u>2,153,099</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00% .....	43,062
<b>Net Amount to be Raised by Levy of Property Taxes For Budget Purposes</b>			<u>\$ 2,110,037</u>

**GILMER COUNTY BOARD OF EDUCATION  
 SCHEDULE OF PROPOSED LEVY RATES - (CONTINUED)  
 EXCESS LEVY PAGE  
 2023 - 2024**

The following is a true copy from the record of orders entered by GILMER COUNTY BOARD OF EDUCATION on the 27th day of March, 2023.

(Signature): *Jay Ming 3/27/23*  
 Secretary of the Board of Education

	<b>Column E</b>		
	<b>Certificate of Valuation</b>	<b>Levy</b>	<b>Taxes</b>
	<b>Assessed Value for Tax Purposes</b>	<b>Rate/\$100</b>	<b>Levied</b>
<b>Current Year</b>			
<b>Class I</b>			
Personal Property	\$ _____	<span style="border: 1px solid black; padding: 2px;">7.84</span>	\$ _____ 0
Public Utility	_____		0
<b>Total Class I</b>	\$ _____		\$ _____ 0
<b>Class II</b>			
Real Estate	\$ 110,021,710	<span style="border: 1px solid black; padding: 2px;">15.68</span>	\$ 172,514
Personal Property	2,251,082		3,530
<b>Total Class II</b>	\$ 112,272,792		\$ 176,044
<b>Class III</b>			
Real Estate	\$ 58,347,300	<span style="border: 1px solid black; padding: 2px;">31.36</span>	\$ 182,977
Personal Property	71,617,710		224,593
Public Utility	78,028,686		244,698
<b>Total Class III</b>	\$ 207,993,696		\$ 652,268
<b>Class IV</b>			
Real Estate	\$ 17,541,580	<span style="border: 1px solid black; padding: 2px;">31.36</span>	\$ 55,010
Personal Property	9,085,676		28,493
Public Utility	4,257,177		13,351
<b>Total Class IV</b>	\$ 30,884,433		\$ 96,854
<b>Total Value &amp; Projected Revenue</b>	\$ 351,150,921		925,166
Less Delinquencies, Exonerations & Uncollectable Taxes		5.00%	46,258
Less Tax Discounts		1.00%	8,789
<b>Net Amount to be Raised by Levy For Budget Purposes:</b>			<b>870,119</b>

## NOTICE OF ADDITIONAL LEVY ELECTION

From the Board of Education of the County of Gilmer to the voters of the County of Gilmer

### TAKE NOTICE

That at a meeting of the Board of Education of the County of Gilmer, State of West Virginia, held on the 13th day of December 2021 as provided by law, adopted the following levy call and order:

The Board of Education of the County of Gilmer, being of the opinion that the maximum levies for current expenses authorized by Article 8, Chapter 11, of the code of West Virginia, as last amended, will not provide sufficient funds for the payment of current expenses of the Board of Education of the County of Gilmer, including expenditures for purposes hereinafter set forth, during the fiscal years beginning July 1, 2023, July 1, 2024, July 1, 2025, July 1, 2026 and July 1, 2027, 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 Gilmer during each of said five (5) fiscal years, and to include this call for such excess levy on the ballot of the May primary election 2022 per the provisions of Section 16, Article 8, Chapter 11 of the Code, as last amended.

1. That the purposes for which additional funds are needed, and the annual approximate amount for such purposes after due allowances for exonerations, delinquencies, etc., are including, up to, but not limited to the following:

- A. To provide funds to repair and maintain all school facilities, to defray some cost for utilities, purchase necessary custodial supplies and equipment, continue existing maintenance contracts on equipment, and to maintain a safe school environment, for an approximate annual cost of \$215,546.

Utilities	\$ 58,546
Custodial Supplies, Equipment, Etc.	32,000
Maintenance: Buildings & Grounds	75,000
Maintenance: Equipment Contracts	30,000
Safe Schools	20,000

- B. To include funding for supplies, supplemental text books, workbooks, fine arts, media and S.T.E.A.M (Science Technology Engineering Art and Mathematics) operations, to defray vocational and extended curriculum costs and to establish and restore supplements to county support organizations for an approximate annual cost of \$233,000.

Instructional Equipment	\$ 35,000
Instructional Supplies	30,000
Fine Arts	10,000
Textbooks	60,000
Media/S.T.E.A.M	5,000
County 4-H Program	25,000
Extended Curricular/Summer Learn	20,000
FFA (Future Farmers of America)	8,000
Secondary Vocational	20,000

C. To include provision for supplements and transportation for extracurricular secondary school programs, academic extracurricular programs, after school tutoring, alternative learning center, extended year band program, elementary and secondary sports programs, defray cost of monies for substitutes inclusive of professional and service personnel for an approximate annual cost of \$301,000.

Secondary Extracurricular Activities	\$ 111,000
Band	10,000
Elementary Extracurricular Activities	15,000
Substitutes	110,000
A/LC, After School, and	
Extended Year Activity Bus	45,000
Academic Extracurricular	10,000

2. That should any additional monies result from the levy or are available in excess of the actual cost of the aforementioned areas in Sections A, B, and C, those monies are to be applied to the provision of student instructional supplies, materials, equipment, facility improvements and/or capital projects.
3. That the approximate amounts needed annually for said purposes is \$ 749,546 after due allowances for exonerations, delinquencies, etc, and the total approximate amount needed during the term of the five (5) year levy is \$ 3,747,730.
4. That the separate and aggregate assessed valuation of each class of taxable property within the Gilmer County School District is as follows:

Class I	\$ 96,812,230
Class II	\$ 180,899,727
Class III	\$ 26,255,830
Class IV	\$ 303,967,787
Aggregate	

5. That the proposed additional rate of levy in cents on each class of property is as follows:

Class I	7.84 per each \$100 valuation
Class II	15.68 per each \$100 valuation
Class III	31.36 per each \$100 valuation
Class IV	31.36 per each \$100 valuation

Provided, however, that the Gilmer County Board of Education reserves the right and authority to reduce the rates of levy during the terms of this levy if increased assessments produce funds beyond the amounts projected as needed.

6. That the proposed years to which the additional levy shall apply are the fiscal years beginning July 1, 2023, July 1, 2024, July 1, 2025, July 1, 2026 and July 1, 2027.
7. That the question of such additional levy shall be submitted to a vote at the Primary election to be held on the 8<sup>th</sup> day of May, 2022.
8. That if the levy proposed herein be approved as required by the, the Board of Education of the County of Gilmer will not issue bonds as authorized by Section 16, Article 8, Chapter 11 of the Code of West Virginia as last amended.

9. That notice calling such election shall be given by the publication of this order one a week for two successive weeks before said election in two licensed newspapers of opposite politics and of general circulation in the territory in which the election is held and all the provisions of the election laws concerning general election shall apply insofar as they may be applicable.
10. That the Gilmer County Board of Education as provided for by Article 8, Chapter 11, of the Code of West Virginia, as last amended, reserves unto itself as the levying body to reduce the rate 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.
11. In the event the Board of Education of the County of Gilmer 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 The Board of Education of the County of Gilmer may from time to time determine.
12. The official ballot to be used in the election herein provided shall be in the form as follows.

**OFFICIAL BALLOT**  
**The Board of Education**  
**of the County Of Gilmer**  
**Election to Authorize Additional Levies**  
**May 10, 2022**

Election to authorize additional levies for the fiscal years beginning July 1, 2023; July 1, 2024, July 1, 2025, July 1, 2026 and July 1, 2027, in the total amount of \$749,546 annually, for the purpose of paying the general current expenses of the Board of Education of the County of Gilmer, for the following purposes:

<u>PURPOSE FOR WHICH ADDITIONAL FUNDS ARE NEEDED</u>	<u>AMOUNT FOR EACH PURPOSE</u>
To provide funds to repair and maintain all school facilities, defray some cost for utilities, purchase necessary custodial supplies and equipment, continue existing maintenance contracts on equipment and to maintain a safe school environment .	\$215,546
To include funding for supplies, supplemental text books, workbooks, fine arts, media and S.T.E.A.M. operations, to defray vocational and extended curriculum costs and to establish and restore supplements to county support organizations.	\$233,000
To include provision for supplements and transportation for extracurricular secondary school programs, academic extracurricular programs, after school tutoring, alternative learning center, band program, elementary and secondary sports programs, and defray cost of substitutes inclusive of professional and service personnel.	\$301,000
<b>TOTAL</b>	<b>\$749,546</b>

The Board of Education of the County of Gilmer is hereby authorized, empowered and obligated to expend, during the term of this levy, the surplus, if any, accruing in excess of the above amounts needed for any of the above-state purposes, plus excess collections due to increased assessed valuations for the provision of student instructional supplies, materials, equipment and facility improvements on a per school/per student basis, to be allocated at the end of each fiscal year.

The Board of Education of the County of Gilmer 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.

In the event the Board of Education of the County of Gilmer 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 The Board of Education of the County of Gilmer may from time to time determine.

The additional levies, per each one hundred dollars in value, shall be on Class I property 7.84 cents, on Class II property 15.68 cents, on Class III property 31.36 cents and on Class IV property 31.36 cents.

For the Levy \_\_\_\_\_  
Against the Levy \_\_\_\_\_

#### INSTRUCTION TO VOTE

Those favoring the additional levies shall mark after "For the Levy"; those against such levies shall mark after "Against the Levy".

BOARD OF EDUCATION  
COUNTY OF GILMER

By \_\_\_\_\_  
Douglas D. Cottrill, President

Attest \_\_\_\_\_  
Patricia A. Lowther, Secretary

### SPECIAL EXCESS LEVY

County	Class I Levy Rate per \$100	Expiration Date	Purpose of Special Excess Levy	Amount to be Raised Annually	Term of Levy (Years)	Notes
<b>GILMER</b>						
County Commission	0.35	2027	<b>VITAL SERVICES:</b>			
	0.66	2027	Library	36,000	4	May reduce rate
	0.37	2027	Health	68,000		
	0.44	2027	Extension Services	38,000		
	0.49	2027	Senior Citizens	45,000		
	2.31	2027	Parks and Recreation	50,000		
			Total Vital Services	237,000		
			<b>EMERGENCY SERVICES:</b>			
	1.18	2025	Fire	119,091	4	No reduced rate provision
	1.18	2025	Ambulance	119,091		
2.36		Total Emergency Services	238,182			
4.67		Grand Total County Commission	475,182			
School Board	7.84	2028	Custodial Supplies, Equipment & Maintenance	215,546	5	May reduce rate
			Instructional Supplies, textbooks, etc.	233,000		
			Extracurricular Activities & Professional Develop.	301,000		
			Total School Board	749,546		
Glenville	6.25	2024	Streets, curbs, sidewalks & street lighting	64,751	5	No reduced rate provision