Upon motion of the Board of Education of the County of Wirt by Daniel C. Metz, Board President, the following Order was adopted on the 11th day of August, 2020:

## **ORDER**

After full consideration thereof, The Board of Education of the County of Wirt, 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 general current expenses of schools in Wirt County, including expenditures for the purposes hereinafter stated, during the fiscal years beginning July 1, 2022, July 1, 2023, July 1, 2024, July 1, 2025, and July 1, 2026, 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 Wirt during each of said five (5) fiscal years and that an election should be held to increase such levies, in conformity with the law, hereby ORDERS and DECLARES:

1. The purpose for which such additional funds are needed is the payment of the general current expenses of The Board of Education of the County of Wirt, as follows:

PURPOSE FOR WHICH ADDITIONAL FUNDS ARE NEEDED	AMOUNT FOR EACH PURPOSE
To continue the practice of furnishing free textbooks, instructional supplies, equipment, and services and technology support.	\$200,000
To continue support of the co-curricular and extracurricular programs through the payment of salaries (including, but not limited to, athletics and band) and for student participation through student travel.	\$163,146
To continue support of the instructional program through local salary supplements (including associated fixed charges, such as, social security, workers' compensation, and retirement): Professional personnel [\$180,000]; Service personnel [\$88,000].	\$268,000
To maintain and improve the student transportation system, including but not limited to, funding the purchase of buses/equipment, maintenance and fuel for buses, insurance for bus fleet and facility improvements.	\$75,000

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PURPOSE FOR WHICH ADDITIONAL FUNDS ARE NEEDED	AMOUNT FOR EACH PURPOSE
To maintain an improvement fund for facilities, custodial/maintenance supplies, building insurance and utilities; to improve or correct environmental and/or structural deficiencies in all schools and grounds, and to ensure adequate protection against fire hazards and health hazards, all in order to provide a safe atmosphere conducive to good learning: Facilities/repairs [\$80,000]; custodial/maintenance supplies and equipment [\$110,000]; property/building insurance [\$15,000]; utilities [\$250,000].	\$455,000
To continue to provide financial support of community organizations that provide services to Wirt County Schools, including but not limited to: Dora B. Woodyard Memorial Library [\$12,000]; WVU 4-H Extension program [\$10,000].	\$22,000
TOTAL	\$1,183,146

The Board of Education of the County of Wirt is hereby authorized and empowered 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-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 the County of Wirt.

- 2. The approximate amount considered necessary for said purposes in said five (5) fiscal years is the sum of \$1,183,146 annually.
- 3. The total amount necessary to carry out the above purposes, after making reasonable allowances for uncollected taxes and shrinkage, is \$5,915,730 or the sum of \$1,183,146, annually.
- 4. The separate and aggregate valuation of each class of taxable property within the Wirt County School District certified on February 26, 2020, is as follows:

CLASS OF TAXABLE PROPERTY	ASSESSED <u>VALUATION</u>
Class I	\$0
Class II (Less Homestead)	\$118,650,273
Class III	\$82,450,535

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CLASS OF TAXABLE PROPERTY	ASSESSED VALUATION
Class IV	\$12,004,081
AGGREGATE ASSESSED VALUATION	\$213,104,889

5. The proposed additional rate of levy (a continuation of the current rate of levy, which is 90% of the maximum allowed by West Virginia law) in cents per each one hundred dollars in value on each class of property within Wirt County School District for the fiscal years beginning July 1, 2022, July 1, 2023, July 1, 2024, July 1, 2025, and July 1, 2026, is as follows:

Class I	20.66¢
Class II	41.32¢
Class III	82.64¢
Class IV	82.64¢

- 6. The Board of Education of the County of Wirt 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.
- 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, The Board of Education of the County of Wirt 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.
- 8. The years to which the additional levy shall apply, if authorized by the voters, are the fiscal years beginning July 1, 2022, July 1, 2023, July 1, 2024, July 1, 2025, and July 1, 2026.
- 9. The question of such additional levies shall be submitted to a vote in the Wirt County School District, which embraces Wirt County, West Virginia, at the general election to be held in said County on Tuesday, November 3, 2020.
- 10. If a majority of the voters at such election to be held on November 3, 2020, approves the proposed additional levies for the fiscal years beginning July 1, 2022, July 1, 2023, July 1, 2024, July 1, 2025, and July 1, 2026, the said Board of Education of the County of Wirt will not issue bonds as provided by section sixteen, article eight, chapter eleven of the Code of West Virginia, 1931, as amended.

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- 11. In the event The Board of Education of the County of Wirt 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 Wirt may from time to time determine.
- 12. The Board of Education of the County of Wirt is hereby authorized and empowered to expend, during the term of this levy, the surplus, if any, accruing in excess of the amounts needed for any of the above-stated purposes, or for the enrichment, supplementation and improvement of educational services and/or facilities in the public schools; Provided, however, that if during the term of this levy, any annual appraisal, triennial appraisal or general valuation of property would produce an assessment that would cause an increase of four percent or more in the total projected property tax revenues that would be realized were the special levy rates then in effect by the Board of Education be imposed, the Board of Education shall reduce the rate of the excess levy for all classes of property for the forthcoming tax year so as to prevent the projected property tax revenues from exceeding said four percent increase; and provided further, that this limitation shall not restrict the ability of the Board of Education to enact excess levies as authorized under existing statutory or constitutional provisions; and provided further, that an additional appraisal or valuation due to new construction or improvements to existing real property, including beginning recovery of natural resources and newly acquired personal property, shall not be an annual appraisal or general valuation within the meaning of this paragraph, nor shall the assessed value of such improvements be included in calculating the new tax levy for purposes of this paragraph.
- 13. Notice of said election to authorize such additional levies shall be given by publication of notice thereof at least once a week for two successive weeks within fourteen (14) consecutive days next preceding the election. The notice shall be published in the *Wirt County Journal*, a newspaper of general circulation in Wirt County.
- 14. The official ballot to be used in the election herein provided shall be in form as follows:

## FORM OF BALLOT

OFFICIAL BALLOT
Election to Continue Additional Levies
According to the Order of
The Board of Education of the County of Wirt
Entered on August 11, 2020

Special election to authorize additional levies for the fiscal years beginning July 1, 2022, July 1, 2023, July 1, 2024, July 1, 2025, and July 1, 2026, in the total amount \$1,183,146,

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annually, for the purpose of paying the general current expenses of The Board of Education of the County of Wirt, for the following purposes:

PURPOSE FOR WHICH ADDITIONAL FUNDS ARE NEEDED	AMOUNT FOR EACH PURPOSE
To continue the practice of furnishing free textbooks, instructional supplies, equipment, and services and technology support.	\$200,000
To continue support of the co-curricular and extracurricular programs through the payment of salaries (including, but not limited to, athletics and band) and for student participation through student travel.	\$163,146
To continue support of the instructional program through local salary supplements (including associated fixed charges, such as, charges for social security, workers' compensation, and retirement): Professional personnel [\$180,000]; Service personnel [\$88,000].	\$268,000
To maintain and improve the student transportation system, including but not limited to, funding the purchase of buses/equipment, maintenance and fuel for buses, insurance for bus fleet and facility improvements.	\$75,000
To maintain an improvement fund for facilities, custodial/maintenance supplies, building insurance and utilities; to improve or correct environmental and/or structural deficiencies in all schools and grounds, and to ensure adequate protection against fire hazards and health hazards, all in order to provide a safe atmosphere conducive to good learning: Facilities/repairs [\$80,000]; custodial/maintenance supplies and equipment [\$110,000]; property/building insurance [\$15,000]; utilities [\$250,000].	\$455,000
To continue to provide financial support of community organizations that provide services to Wirt County Schools, including but not limited to: Dora B. Woodyard Memorial Library [\$12,000]; WVU 4-H Extension program [\$10,000].	\$22,000
TOTAL	\$1,183,146

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The Board of Education of the County of Wirt is hereby authorized and empowered 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-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 the County of Wirt.

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

The Board of Education of the County of Wirt 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 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.

The Board of Education of the County of Wirt is hereby authorized and empowered to expend, during the term of this levy, the surplus, if any, accruing in excess of the amounts needed for any of the above-stated purposes, or for the enrichment, supplementation and improvement of educational services and/or facilities in the public schools; Provided, however, that if during the term of this levy, any annual appraisal, triennial appraisal or general valuation of property would produce an assessment that would cause an increase of four percent or more in the total projected property tax revenues that would be realized were the special levy rates then in effect by the Board of Education be imposed, the Board of Education shall reduce the rate of the excess levy for all classes of property for the forthcoming tax year so as to prevent the projected

property tax revenues from exceeding said four percent increase; and provided further, that this limitation shall not restrict the ability of the Board of Education to enact excess levies as authorized under existing statutory or constitutional provisions; and provided further, that an additional appraisal or valuation due to new construction or improvements to existing real property, including beginning recovery of natural resources and newly acquired personal property, shall not be an annual appraisal or general valuation within the meaning of this paragraph, nor shall the assessed value of such improvements be included in calculating the new tax levy for purposes of this paragraph.

The additional levies, per each one hundred dollars in value, shall be on Class I property, 20.66¢; on Class II property, 41.32¢; on Class III property, 82.64¢; and, on Class IV property, 82.64¢.

For the Levies  $\Box$  Against the Levies  $\Box$ 

## INSTRUCTION TO VOTERS

Those favoring the continuation of additional levies shall mark after "For the Levies"; those against such levies, shall mark after "Against the Levies."

END OF FORM OF BALLOT

THE BOARD OF EDUCATION OF THE COUNTY OF WIRT

Its President

ATTEST

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