

Upon motion of Lucas Tatham, duly seconded by Cross Kisner, the following Order was adopted and entered this 28th day of December 2023:

ORDER

After full consideration thereof, The Board of Education of the County of Preston (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 general current expenses of schools in Preston County, 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 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 Preston 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 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:

| <u>PURPOSE FOR WHICH ADDITIONAL FUNDS ARE NEEDED</u> | <u>APPROXIMATE ANNUAL AMOUNT FOR EACH PURPOSE</u> |
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| General Maintenance, Improvements, and Equipment – <i>Including, but not limited to, projects detailed in the Comprehensive Educational Facilities Plan (CEFP); facility and grounds maintenance, repairs and upgrades; bathroom partitions; water refill stations; floor and ceiling tile replacement; door and window repairs and replacements; inside/outside light upgrades; fire equipment upgrades; bleacher repairs and replacements; roof repairs and replacements; HVAC upgrades and replacements; boiler upgrades and replacements; waste treatment plant maintenance, repairs, and upgrades; other upgrades and emergency repairs; vehicle repairs, replacements, and acquisitions; equipment repairs and replacements; kitchen equipment replacements; and other related expenses.</i> | \$ 1,900,000 |

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| <p>Operational Expenses - Including, but not limited to, utility expenses; HVAC contracts; filter service contracts; water treatment contracts; other service contracts; custodial equipment and supplies; full-time service personnel positions with benefits; extra-duty summer custodian/maintenance contracts; and other related expenses.</p> | <p>\$ 810,000</p> |
| <p>Health, Safety, and Security - Including, but not limited to, security cameras; keyless door entry; door core replacements; outside lighting installation; phones and intercom upgrades; alternative communication devices; parking lot gates with security; hardware, software, and supplies; full-time or contracted resource officer and/or security officer; full-time or contracted athletic trainer for sporting events; registered nurse supplemental salaries; and other related expenses.</p> | <p>\$ 325,000</p> |
| <p>Classroom Teachers - Including, but not limited to, full-time classroom teachers with benefits, classroom teacher travel expenses, and other related expenses.</p> | <p>\$ 950,000</p> |
| <p>Technology Expenses – Including, but not limited to, bandwidth upgrades; computer purchases, repairs, upgrades, software, and contracting; technology related professional development; full-time computer technicians with benefits; and other related expenses.</p> | <p>\$ 200,000</p> |
| <p>Curricular, Extra-, Co-curricular, and Athletic Activities – Including, but not limited to, coaching base salaries and expenses [\$50,000]; curricular/co-curricular required activity and competition fees, transportation, and other related expenses [\$35,000]; expenses and fees related to field trips, school competitions, transportation, and other related expenses. Funds will partly be allocated to schools on a per-pupil basis [\$125,000].</p> | <p>\$ 210,000</p> |
| <p>Instructional Supplies and Materials – Including, but not limited to, copy machine lease contracts and supplies [\$75,000]; instructional materials, duplicating paper, computer paper, writing paper, notebook paper, instructional supplies and equipment, office operating expenses, and other related expenses. Funds will partly be allocated to schools on a per-pupil basis [\$150,000].</p> | <p>\$ 225,000</p> |
| <p>Alternative and Extended Educational Programs - Including, but not limited to, salaries and benefits; instructional supplies, equipment, transportation, and other related expenses associated with programming.</p> | <p>\$ 250,000</p> |

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| Community and School Facility Use – <i>Including, but not limited to, utility expenses, custodial supplies, custodial fees, food service personnel fees, supervisory fees, and any other expenses related to the community and school use of the Board of Education-owned property.</i> | \$ 80,000 |
| TOTAL | \$ 4,950,000 |

The Board 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 Preston.

2. The approximate amount considered necessary for said purposes in said five (5) fiscal years, after making reasonable allowances for discounts, delinquencies, exonerations, uncollected taxes and shrinkage, is the sum of \$4,950,000 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 Preston 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 may be carried over and spent on such specific purpose or purposes in subsequent fiscal years.
3. The total amount necessary to carry out the above purposes is \$24,750,000, or the sum of \$4,950,000 annually.
4. The separate and aggregate valuation of each class of taxable property within the Preston County School District certified on March 1, 2023, is as follows:

| <u>CLASS OF TAXABLE PROPERTY</u> | <u>ASSESSED VALUATION</u> |
|-------------------------------------|---------------------------|
| Class I | \$0 |
| Class II (Less Homestead) | \$870,508,679 |
| Class III | \$676,229,715 |
| Class IV | \$167,674,661 |
| AGGREGATE ASSESSED VALUATION | \$1,714,413,055 |

5. The proposed additional rate of levy, in cents per each one hundred dollars in value on each class of property within Preston County School District for the fiscal years beginning July 1, 2024; July 1, 2025; July 1, 2026; July 1, 2027; and July 1, 2028, is as follows:

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| Class I | 9.67¢ |
| Class II | 19.34¢ |
| Class III | 38.68¢ |
| Class IV | 38.68¢ |

6. The Board 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. For each fiscal year beginning on and after July 1, 2024, the Board shall reduce the levy rates proportionately for all classes of property when increased assessed valuations, excluding appraisal or valuation due to new construction or improvements to existing real property, including beginning recovery of natural resources and newly acquired personal property, would cause an increase of more than four percent in the total projected property tax revenues from the previous year's projected property tax revenues. In that event, the levy rate shall be reduced so as to cause such rate to produce no more than one hundred and four percent from all classes of property, excluding appraisal or valuation from new construction or improvements to existing real property, including beginning recovery of natural resources and newly acquired personal property, of the previous year's projected property tax revenues from all property.
8. In the event that the amount collected is less than the amounts noted for the above purposes for any one or more fiscal years, the Board shall determine, in its discretion, which one or more of the enumerated purposes set forth above 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 for such fiscal year.
9. The years to which the additional levy shall apply, if authorized by the voters, are the fiscal years beginning July 1, 2024; July 1, 2025; July 1, 2026; July 1, 2027; and July 1, 2028.

10. The question of such additional levies shall be submitted to a vote in the Preston County School District, which embraces Preston County, West Virginia, at the primary election to be held in said county on May 14, 2024.
11. If a majority of the voters at the election to be held on May 14, 2024, approves the proposed additional levies for the fiscal years beginning July 1, 2024; July 1, 2025; July 1, 2026; July 1, 2027; and July 1, 2028, the said Board of Education of the County of Preston will not issue bonds.
12. In the event The Board of Education of the County of Preston 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 Board of Education of the County of Preston may from time to time determine.
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 *Preston County Journal and Preston County News*, each a newspaper of general circulation in Preston County.
14. The official ballot to be used in the election herein provided shall be in form as follows:

FORM OF SAMPLE BALLOT

OFFICIAL BALLOT

The Board of Education
of the County of Preston
Election to Authorize Additional Levies
According to the
Order of The Board of Education
of the County of Preston
Entered on December 28, 2023

A special election to authorize additional levies for the fiscal years beginning July 1, 2024; July 1, 2025; July 1, 2026; July 1, 2027; and July 1, 2028, in the total amount of \$4,950,000, annually, after due allowances for discounts, delinquencies, exonerations, uncollected taxes and shrinkage, subject to variation from year to year as set forth herein, for the following purposes:

| <u>PURPOSE FOR WHICH ADDITIONAL FUNDS ARE NEEDED</u> | <u>APPROXIMATE ANNUAL AMOUNT FOR EACH PURPOSE</u> |
|---|--|
| General Maintenance, Improvements, and Equipment – <i>Including, but not limited to, projects detailed in the Comprehensive Educational Facilities Plan (CEFP); facility and grounds maintenance, repairs and upgrades; bathroom partitions; water refill stations; floor and ceiling tile replacement; door and window repairs and replacements; inside/outside light upgrades; fire equipment upgrades; bleacher repairs and replacements; roof repairs and replacements; HVAC upgrades and replacements; boiler upgrades and replacements; waste treatment plant maintenance, repairs, and upgrades; other upgrades and emergency repairs; vehicle repairs, replacements, and acquisitions; equipment repairs and replacements; kitchen equipment replacements; and other related expenses.</i> | \$ 1,900,000 |
| Operational Expenses - <i>Including, but not limited to, utility expenses; HVAC contracts; filter service contracts; water treatment contracts; other service contracts; custodial equipment and supplies; full-time service personnel positions with benefits; extra-duty summer custodian/maintenance contracts; and other related expenses.</i> | \$ 810,000 |

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| <p>Health, Safety, and Security - Including, but not limited to, security cameras; keyless door entry; door core replacements; outside lighting installation; phones and intercom upgrades; alternative communication devices; parking lot gates with security; hardware, software, and supplies; full-time or contracted resource officer and/or security officer; full-time or contracted athletic trainer for sporting events; registered nurse supplemental salaries; and other related expenses.</p> | <p>\$ 325,000</p> |
| <p>Classroom Teachers - Including, but not limited to, full-time classroom teachers with benefits, classroom teacher travel expenses, and other related expenses.</p> | <p>\$ 950,000</p> |
| <p>Technology Expenses – Including, but not limited to, bandwidth upgrades; computer purchases, repairs, upgrades, software, and contracting; technology related professional development; full-time computer technicians with benefits; and other related expenses.</p> | <p>\$ 200,000</p> |
| <p>Curricular, Extra-, Co-curricular, and Athletic Activities – Including, but not limited to, coaching base salaries and expenses [\$50,000]; curricular/co-curricular required activity and competition fees, transportation, and other related expenses [\$35,000]; expenses and fees related to field trips, school competitions, transportation, and other related expenses. Funds will partly be allocated to schools on a per-pupil basis [\$125,000].</p> | <p>\$ 210,000</p> |
| <p>Instructional Supplies and Materials – Including, but not limited to, copy machine lease contracts and supplies [\$75,000]; instructional materials, duplicating paper, computer paper, writing paper, notebook paper, instructional supplies and equipment, office operating expenses, and other related expenses. Funds will partly be allocated to schools on a per-pupil basis [\$150,000].</p> | <p>\$ 225,000</p> |
| <p>Alternative and Extended Educational Programs - Including, but not limited to, salaries and benefits; instructional supplies, equipment, transportation, and other related expenses associated with programming.</p> | <p>\$ 250,000</p> |
| <p>Community and School Facility Use – Including, but not limited to, utility expenses, custodial supplies, custodial fees, food service personnel fees, supervisory fees, and any other expenses related to the community and school use of the Board of Education-owned property.</p> | <p>\$ 80,000</p> |
| <p>TOTAL</p> | <p>\$ 4,950,000</p> |

The Board of Education of the County of Preston 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 Preston. 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 Preston County School District, as determined by The Board of Education of the County of Preston with respect to each fiscal year. If the amounts budgeted by The Board of Education of the County of Preston 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.

The Board of Education of the County of Preston reserves unto itself as the levying body the right and authority to reduce the rates of the excess levy, should increase 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.

For each fiscal year beginning on and after July 1, 2024, The Board of Education of the County of Preston shall reduce the levy rates proportionately for all classes of property when increased assessed valuations, excluding appraisal or valuation due to new construction or improvements to existing real property, including beginning recovery of natural resources and newly acquired personal property, would cause an increase of more than four percent in the total projected property tax revenues from the previous year's projected property tax revenues. In that event, the levy rate shall be reduced so as to cause such rate to produce no more than one hundred and four percent from all classes of property, excluding appraisal or valuation from new construction or improvements to existing real property, including beginning recovery of natural resources and newly acquired personal property, of the previous year's projected property tax revenues from all property.

In the event that the amount collected is less than the amounts noted for the above purposes for any one or more fiscal years, The Board of Education of the County of Preston shall

determine, in its discretion, which one or more of the enumerated purposes set forth above 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 for such fiscal year.

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

The additional levies, per each one hundred dollars in value, shall be on Class I property, 9.67¢; on Class II property, 19.34¢; on Class III property, 38.68¢; and, on Class IV property, 38.68¢.

For the Levies
Against the Levies

INSTRUCTION TO VOTERS

Those favoring the additional levies shall mark after “For the Levies”; those against such levies shall mark after “Against the Levies.”

END OF SAMPLE BALLOT

ENTERED THIS 28TH DAY OF DECEMBER 2023:

THE BOARD OF EDUCATION OF THE
COUNTY OF PRESTON

By Bruce P. Huggins
Bruce P. Huggins, President

ATTEST

By Bradley R. Martin
Bradley R. Martin, Secretary