

February 6, 2024

Transmitted via email

Mr. Daniel Shackle, Commissioner
Ms. Emily Crisler, General Counsel
Mr. David Marusarz, Deputy General Counsel
Indiana Department of Local Government Finance
100 North Senate N1058B
Indianapolis, Indiana 46204
dshackle@dlgf.in.gov
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dmarusarz@dlgf.in.gov

Re: Brown County Schools
Certification and Request for Approval of the Local Public Question

Dear Mr. Shackle, Ms. Crisler and Mr. Marusarz:

Pursuant to Indiana Code 204618, enclosed please find a copy of the certified Resolution of the Board of School Trustees of Brown County Schools (the "School Corporation") which was adopted on February 5, 2024, pursuant to Indiana Code § 204618 determining: (i) that the School Corporation cannot carry out its public education duty unless it imposes a referendum tax levy; and (ii) to put a public question on the ballot for such referendum tax levy.

The School Corporation requests that the following question be reviewed, approved and finally certified to the School Corporation as soon as possible, in order for it to be submitted to the County Election Board and placed on the ballot for the voters at the election held on May 7, 2024, in the following form:


"Shall Brown County Schools increase property taxes paid to schools by homeowners and businesses for eight (8) years immediately following the holding of the referendum for the purpose of funding the Taxpayer Investment Plan which will include providing for teacher and staff salaries, benefits and programs and funding the Career Resource Center? If this public question is approved by the voters, the average property tax paid to schools per year on a residence would increase by _____% and the average property tax paid to schools per year on a business property would increase by ____%. The most recent property tax referendum proposed by the school corporation was held in November, 2022 and failed."

If you need any additional information or have any questions, please feel free to contact me, Emily Tracy, Superintendent at (812) 988-6601.

Mr. Daniel Shackle, Commissioner
Ms. Emily Crisler, General Counsel
Mr. David Marusz, Deputy General Counsel
February 6, 2024
Page 2

Sincerely,

BROWN COUNTY SCHOOLS



Emily Tracy, Superintendent

cc: Pearletta Banks, Brown County Clerk
Brown County Election Board
20 E Main Street
Nashville, Indiana 47448
BanksP@BrownCounty-IN.us

Julia Reeves, Brown County Auditor
201 Locust Lane, 1st Floor
Nashville, Indiana 47448
auditor@browncounty-in.us

**EXCERPTS OF MINUTES OF A MEETING OF
BOARD OF SCHOOL TRUSTEES OF
BROWN COUNTY SCHOOLS**

A meeting of the Board of School Trustees (the "Board") of the Brown County Schools (the "School Corporation") was held at the Brown County High School, Nashville, Indiana on February 5, 2024 at 6:30 p.m., pursuant to notice duly given in accordance with I.C. § 20-26-4-3 and I.C. § 5-14-1.5, and the rules of the Board.

The meeting was called to order by the President of the Board.

On call of the roll, the members of the Board were present or absent as follows:

Present: Carol Bowden, Doug Payne, Vicki Harden, Stephanie Kritzer, Amy Oliver

Absent: None

A majority of the members present, the President presided and the Secretary kept the minutes of the meeting.

The minutes of the last meeting were read and, upon motion duly made, seconded and carried, the minutes of the previous meeting were approved.

The Board discussed pursuing a referendum pursuant to Indiana Code § 20-46-1. After discussion of the referendum, upon motion duly made and seconded, the resolution attached as Exhibit A was adopted.

There being no further business to come before the meeting, the meeting was adjourned.

Vicki Harden
Secretary, Board of School Trustees

APPROVED:

Carol V. Bowden
President, Board of School Trustees

EXHIBIT A

REFERENDUM TAX LEVY RESOLUTION

WHEREAS, Indiana Code § 20-46-1, as amended (the "Act"), permits a public school corporation to adopt a resolution to place a referendum on the ballot if the governing body of the school corporation determines that the school corporation cannot, in a calendar year, carry out its public educational duty unless it imposes a referendum tax levy under the Act; and

WHEREAS, the Board of School Trustees (the "Board") of the Brown County Schools (the "School Corporation"), being the governing body of the School Corporation, has determined that based on current revenue calculations for the years 2025 through and including 2032, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy in accordance with the Act, and

WHEREAS, pursuant to the Act, a copy of a proposed Revenue Spending Plan was presented to the Board and attached to this Resolution as Exhibit A-1 (the "Revenue Spending Plan"); and

WHEREAS, based on the foregoing, the Board now desires to adopt a resolution to place a referendum on the ballot under the Act, now therefore,

BE IT RESOLVED, that this Board hereby determines that based on current revenue calculations for the years 2025 through and including 2032, the School Corporation will not be able to carry out its public educational duty unless it annually imposes a referendum tax levy of up to, but not to exceed \$0.10 per \$100 assessed valuation per year starting in 2025 through and including 2032, and that the School Corporation does not plan to distribute any revenue from the referendum levy deposited into its education fund to a charter school.

BE IT FURTHER RESOLVED, that there shall be placed on a ballot to be considered in a referendum of the registered voters residing in the boundaries of the School Corporation at an election to be held on May 7, 2024, the following question:

"Shall Brown County Schools increase property taxes paid to schools by homeowners and businesses for eight (8) years immediately following the holding of the referendum for the purpose of funding the Taxpayer Investment Plan which will include providing for teacher and staff salaries, benefits and programs and funding the Career Resource Center? If this public question is approved by the voters, the average property tax paid to schools per year on a residence would increase by _____% and the average property tax paid to schools per year on a business property would increase by ____%. The most recent property tax referendum proposed by the school corporation was held in November, 2022 and failed."

BE IT FURTHER RESOLVED, that the Superintendent of the School Corporation (the "Superintendent") or the Treasurer (the "Treasurer") of the School Corporation or the Secretary

of the Board be and hereby is authorized to certify a copy of this resolution to the Department of Local Government Finance in accordance with the Act.

BE IT FURTHER RESOLVED, that the Revenue Spending Plan presented to this meeting is hereby adopted and the Board agrees that such plan may be amended and supplemented each year as part of the budget process as permitted by law.

BE IT FURTHER RESOLVED, that any officer of the Board, the Superintendent or the Business Officer be, and hereby is, authorized, empowered and directed, on behalf of the School Corporation, to take any and all action as such person deems necessary or desirable to effectuate the foregoing resolutions, including any revisions to the form of the public question in order to receive approval from the Department of Local Government Finance, including the financial information provided by the County Auditor as required by the Act, and any such actions heretofore made or taken be, and hereby are, ratified and approved.

Passed and adopted this 5th day of February, 2024.



President, Board of School Trustees



Secretary, Board of School Trustees

EXHIBIT A-1

REVENUE SPENDING PLAN

BROWN COUNTY SCHOOLS

Proposed Revenue Spending Plan

Pursuant to I.C. 20-46-1-8(e) as it is applicable to the Referendum Levy as proposed to by voters on May 7, 2024.

Referendum Question:

"Shall Brown County Schools increase property taxes paid to schools by homeowners and businesses for eight (8) years immediately following the holding of the referendum for the purpose of funding the Taxpayer Investment Plan which will include providing for teacher and staff salaries, benefits and programs and funding the Career Resource Center? If this public question is approved by the voters, the average property tax paid to schools per year on a residence would increase by _____% and the average property tax paid to schools per year on a business property would increase by _____. The most recent property tax referendum proposed by the school corporation was held in November, 2022 and failed."

Estimate of the <u>annual</u> revenue expected to be collected from the referendum levy:	\$1,879,051 _____ ¹	
Specific purposes for with the referendum levy will be used:	Estimate² of the annual amounts that will be expended for each purpose:	
	Teacher & staff salaries, benefits & programs	\$1,691,146
	Career Resource Center	\$187,905

4890-4324-9827.1

¹ Based on today's net assessed valuation. The school corporation expects the assessed valuation to grow by approximately 3.4% each year.

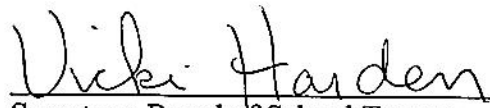
² This is an estimate based on today's law, current revenue amounts and sources and anticipated needs which could and will change over time. The School Corporation reserves the right to amend this plan each year and over time to more closely align with the actual revenue received and educational and operation needs of the School Corporation.

CERTIFICATION OF REFERENDUM TAX LEVY RESOLUTION

I, Secretary of the Board of School Trustees (the "Board") of Brown County Schools, hereby certify that I was present at the meeting of the Board on February 5, 2024. Furthermore, I affirm under the penalties for perjury that the resolution attached to this certificate is a true and correct copy of the resolution that was adopted by a majority of the Board and signed by the President and Secretary of the Board.

I affirm, under the penalties for perjury, that the foregoing representations are true to the best of my knowledge and belief.

Date: February 5, 2024


Secretary, Board of School Trustees