



April, 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Missy Hall, Board President

Johnita Jackson, Vice-President

Dennis Ashworth, Board Member

Mark Ross, Board Member

Randall Trautwein, Board Member

Todd Alexander, Superintendent

Tuesday

April 21, 2026

Special Meeting #33

***This meeting is reconvening from the
March 24, 2026 Special Board Meeting.***



Wayne County Board Of Education

Post Office Box 70
Wayne, West Virginia 25570

Todd Alexander
Superintendent

Telephone: (304) 272-5116

<http://boe.wayn.k12.wv.us/>

Fax: (304) 272-6500

April 15, 2026

Dennis Ashworth
Johnita Jackson
Mark Ross
Randy Trautwein

Dear Board Members:

Please be advised the Special Meeting of the Wayne County Board of Education held on Tuesday, March 24, 2026 will be reconvening on Tuesday, April 21, 2026 in the Board Conference Room, Wayne, West Virginia, beginning at 4:45 p.m. for the following:

- The county board shall meet as provided in § 11-8-12a and hear objections to the estimated levy and lay the levy to be submitted to the tax commissioner for approval.

Thank you.

Respectfully,

Missy Hall
Board President

MH:rmf

cc: Herald Dispatch
Wayne County News

AGENDA #33
WAYNE COUNTY BOARD OF EDUCATION
RECONVENED SPECIAL MEETING FROM
BOARD CONFERENCE ROOM
WAYNE, WV

April 21, 2026
4:45 P.M.

Meetings are audio/livestreamed at <https://www.youtube.com/@wayneschoolswv>

District Goals

- 1. Academic Achievement & Growth**
ELA & Mathematics proficiency +3% for the year
- 2. Chronic Absenteeism**
Decrease by 5% for the year
- 3. Special Education**
Implement focus groups to develop recommendations to improve in key service areas
- 4. Enrollment Stabilization**
Stabilize enrollment and achieve a 1-2% recapture rate
- 5. Fiscal Stewardship & Operations**
EOY general fund balance increases vs. prior fiscal year

CONSENT AGENDA

- I. CALL TO ORDER** Missy Hall, President Time: _____

Pledge of Allegiance to the Flag: Lead by: _____

II. ROLL CALL

	Present In Person	Present Via Phone	Absent From Meeting
Dennis Ashworth	O	O	O
Missy Hall	O	O	O
Johnita Jackson	O	O	O
Mark Ross	O	O	O
Randall Trautwein	O	O	O

III. NEW BUSINESS CONSENT ACTION ITEM

1. The county board shall meet as provided in § 11-8-12a and hear **Pages 1-3** objections to the estimated levy and lay the levy to be submitted to the tax commissioner for approval.

Motion _____ Second _____ Vote _____

IV. ADJOURNMENT

(This meeting reconvened from the March 24, 2026 Special Meeting)

LEVY ORDER AND RATE SHEET
WAYNE COUNTY BOARD OF EDUCATION
For the Fiscal Year Ended June 30, 2027

The following is a true copy from the record of orders entered by WAYNE COUNTY BOARD OF EDUCATION on the 21st day of April 2025:

	Column E	Current Expense Levy	
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ -	17.90	\$ -
Public Utilities	-		-
Total Class I	-		-
Class II			
Real Estate	652,999,880	35.80	2,337,740
Personal Property	11,234,474		40,219
Total Class II	664,234,354		2,377,959
Class III			
Real Estate	92,880,260	71.60	665,023
Personal Property	296,110,834		2,120,154
Public Utilities	386,084,251		2,764,363
Total Class III	775,075,345		5,549,540
Class IV			
Real Estate	74,434,350	71.60	532,950
Personal Property	81,474,230		583,355
Public Utilities	33,967,203		243,205
Total Class IV	189,875,783		1,359,510

Total Assessed Valuation and Projected Gross Tax Collections	\$ 1,629,185,482	\$ 9,287,009
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Less Allowance for Uncollectibles, Exonerations and Delinquencies	7.00%	(650,091)
Less Allowance for Tax Discounts	2.00%	(172,738)
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense tax levy only)		-
Net Projected Tax Collections, before allowance for Assessor's Valuation Fund		8,464,180
Less - Allowance for Assessor's Valuation Fund (Subtracted from regular current expense tax levy only)	2.00%	(169,284)

Projected Net Taxes to be Collected	\$ 8,294,896
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Note: Copies of all approved excess and/or bond levy orders and certified copies of the canvass of votes must be on file with the State Auditor's Office and the State Department of Education before excess or bond levy rates can be approved.

SIGNED THIS 21st DAY OF APRIL 2025, BY
Todd Alexander SECRETARY OF THE BOARD OF
EDUCATION

Signature

LEVY ORDER AND RATE SHEET
WAYNE COUNTY BOARD OF EDUCATION
For the Fiscal Year Ended June 30, 2027

The following is a true copy from the record of orders entered by WAYNE COUNTY BOARD OF EDUCATION on the 21st day of April 2025:

	Excess Levy		Permanent Improvement		Bond Levy	
	Levy Rate/\$100	Taxes Levied	Levy Rate/\$100	Taxes Levied	Levy Rate/\$100	Taxes Levied
Class I						
Personal Property	22.95	\$ -	1.50	\$ -	3.13	\$ -
Public Utilities		-		-		-
Total Class I		-		-		-
Class II						
Real Estate	45.90	2,997,269	3.00	195,900	6.26	408,778
Personal Property		51,566		3,370		7,033
Total Class II		3,048,835		199,270		415,811
Class III						
Real Estate	91.80	852,641	6.00	55,728	12.52	116,286
Personal Property		2,718,297		177,667		370,731
Public Utilities		3,544,253		231,651		483,377
Total Class III		7,115,191		465,046		970,394
Class IV						
Real Estate	91.80	683,307	6.00	44,661	12.52	93,192
Personal Property		747,933		48,885		102,006
Public Utilities		311,819		20,380		42,527
Total Class IV		1,743,059		113,926		237,725
Total Assessed Valuation and Projected Gross Tax Collections		\$ 11,907,085		\$ 778,242		\$ 1,623,930
Less Allowance for Uncollectibles, Exonerations and Delinquencies	7.00%	(833,496)	7.00%	(54,477)	-0.09%	(1,470)
Less Allowance for Tax Discounts	2.00%	(221,472)	2.00%	(14,475)		
Less Allowance for Tax Increment Financing				-		
See Worksheet P/I						
Net Projected Tax Collections before Assessor's Fund				709,290		
Less - Allowance for Assessor's Valuation Fund				(14,186)		
Projected Net Taxes to be Collected		\$ 10,852,117		\$ 695,104		\$ 1,625,400
Total Projected Net Taxes from Regular and Excess Levies		\$ 19,147,013				

SIGNED THIS 21st DAY OF APRIL 2025, BY

 Todd Alexander SECRETARY OF THE
 BOARD OF EDUCATION

 Signature



State of West Virginia

Mark A. Hunt
State Auditor

Office of the State Auditor
Local Government Services
PO Box 1063
Clarksburg, WV 26302

Toll Free: (877) 982-9148
Telephone: (304) 627-2415
Fax: (304) 340-5090
www.wvsao.gov

March 30, 2026

NOTICE OF APPROVAL OF THE LEVY RATES FOR PROPERTY TAX PURPOSES

TO: Wayne County Board of Education

In accordance with the provisions of Chapter 11, Article 8 of the West Virginia Code, as amended, the State Auditor of West Virginia hereby approves your Schedule of Proposed Levy Rates for the fiscal year beginning July 1, 2026.

I find that your levy rates to be imposed in excess of those prescribed by the West Virginia Constitution were legally authorized by a vote of the people.

I find that the proper rates of levy are being used to retire any existing general obligation bond debt, and that such total debt is within the limits prescribed by the West Virginia Constitution and Code.

With this written approval, the levying body shall meet on the third Tuesday in April (April 21) to hear and consider any objections and to officially adopt the levy rates for property taxation. The clerk/recording officer, within three days of such meeting, shall prepare and forward to the State Auditor the officially adopted levy rates and levy order.

If you have any questions, please do not hesitate to contact our office at LGS@wvsao.gov or 304-627-2415.

Sincerely,
Mark A. Hunt
WV State Auditor

A handwritten signature in blue ink, appearing to read "Ora L. Ash".

By: Ora L. Ash
Deputy State Auditor
Local Government Services