

**BOARD OF EDUCATION
DELPHOS CITY SCHOOL DISTRICT
ALLEN AND VAN WERT COUNTIES, OHIO**

The Board of Education (the “Board”) of the Delphos City School District, Allen and Van Wert Counties, Ohio (the “School District”), met in regular session on May 18, 2026, at 5:00 p.m., at the Administration Office, 901 Wildcat Lane, Delphos, Ohio 45833, with the following members present:

M____. _____ introduced the following resolution and moved its passage:

**RESOLUTION OF NECESSITY TO LEVY A RENEWAL TAX IN EXCESS OF
THE TEN-MILL LIMITATION**

(Ohio Revised Code Sections 5705.03, 5705.21 and 5705.25)

WHEREAS, the amount of taxes which may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the necessary requirements of the School District; and

WHEREAS, the School District is currently levying a 5.50 mill, five-year levy for the purpose of providing funds for current expenses (the “Existing Levy”), which Existing Levy was approved by the voters of the School District on May 3, 2022, and first placed on the tax list and duplicate in the 2022 tax year for collection in years 2023 through 2027; and

WHEREAS, a resolution declaring the necessity of levying a renewal tax outside the ten-mill limitation must be passed and certified to the County Auditor of Allen County, Ohio (the “County Auditor”) in order to permit the Board to consider the levy of such a renewal tax, and must request that the County Auditor certify to the Board the current total taxable value of the School District, the estimated property tax revenue (rounded to the nearest dollar) that will be produced by such renewal tax based on such total taxable value, and the amount of the renewal tax (based on the renewal tax’s “effective rate” (as defined in Ohio Revised Code Section 5705.01(Q)(1)), as required by Ohio Revised Code Section 5705.03(B)(2)(a)(iii)(I) expressed in dollars, rounded to the nearest dollar, for each \$100,000 of the “county auditor’s market value” (as defined in Ohio Revised Code Section 5705.01 (P)); and

WHEREAS, the Board requests that the County Auditor certify to the Board the amount by which the carry-over balance in the School District’s general operating budget from the preceding fiscal year exceeds the School District’s general fund expenditures made in the preceding fiscal year, excluding any amount designated by the Board under Ohio Revised Code Section 5705.03(B)(1) for current or future permanent improvements in determining the School District’s carry-over balance for the purpose of this computation, expressed both in dollars and as a percentage of those expenditures;

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of the Delphos City School District, Allen and Van Wert Counties, Ohio, two-thirds of all of the members thereof concurring, that:

Section 1. The Board hereby declares that the amount of taxes that may be raised within the ten-mill limitation will be insufficient to provide an adequate amount for the present and future requirements of the School District. It is therefore necessary for the School District to renew all of the Existing Levy, which is a tax in excess of the ten-mill limitation, for the purpose of current expenses.

Section 2. As authorized by Ohio Revised Code Section 5705.21 and other applicable provisions of law, the question of such renewal tax levy (the "Renewal Levy") shall be submitted to all of the electors in the entire territory of the School District at the election to be held on November 3, 2026. All of the territory of the School District is located in Allen and Van Wert Counties, Ohio.

Section 3. The Renewal Levy shall be levied at a rate not exceeding 5.50 mills for each \$1 of taxable value upon the entire territory of the School District, for five years.

Section 4. The Renewal Levy shall include a levy on the tax list and duplicate for the 2027 tax year (commencing in 2027, first due in calendar year 2028), if approved by a majority of the electors voting thereon.

Section 5. The School District reserved \$0 from its carry-over balance from the 2025 fiscal year for expenditure on current or future permanent improvements within the following three years.

Section 6. The Treasurer of the Board is directed to promptly certify a copy of this Resolution to the County Auditor with instructions for the County Auditor to certify to the Board the current total taxable value of the School District, the estimated property tax revenue (rounded to the nearest dollar) that will be produced by the Renewal Levy based on such total taxable value, the amount of the Renewal Levy (based on its effective rate) expressed in dollars (rounded to the nearest dollar) for each \$100,000 of the county auditor's market value and the amount by which the carry-over balance in the School District's general operating budget from the preceding fiscal year exceeds the School District's general fund expenditures made in the preceding fiscal year, expressed in both dollars and as a percentage of those expenditures, excluding \$0 reserved for expenditure on current or future permanent improvements within the following three years.

Section 7. It is hereby found and determined that all formal actions of this Board concerning and relating to the passage of this Resolution were taken in an open meeting of this Board, and that all deliberations of this Board and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements, including Ohio Revised Code Section 121.22.

M____ seconded the motion and, after discussion, a roll call vote was taken and the results were:

Ayes: _____

Nays: _____

The Resolution passed.

Passed: May 18, 2026

BOARD OF EDUCATION
DELPHOS CITY SCHOOL DISTRICT
ALLEN AND VAN WERT COUNTIES, OHIO

Attest: _____
Treasurer

By: _____
President

CERTIFICATE

The undersigned Treasurer of the Board of Education of the Delphos City School District, Allen and Van Wert Counties, Ohio, hereby certifies that the foregoing is a true copy of a resolution duly passed by the Board of Education of said School District on May 18, 2026, and that a true copy thereof is to be certified to the County Auditor of Allen County, Ohio.

Treasurer, Board of Education
Delphos City School District
Allen and Van Wert Counties, Ohio