

**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 June 22, 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 TO PROCEED WITH ELECTION ON THE QUESTION OF A RENEWAL TAX
IN EXCESS OF THE TEN-MILL LIMITATION**

(Ohio Revised Code Sections 5705.03, 5705.21, and 5705.25)

WHEREAS, on May 18, 2026, the Board passed a resolution (the “Resolution of Necessity”) declaring the necessity to renew all 5.50 mills of a tax in excess of the ten-mill limitation, at the rate of 5.50 mills for each \$1 of taxable value, for the purpose of current expenses (the “Renewal Levy”) for five years; and

WHEREAS, the County Auditor of Allen County, Ohio (the “County Auditor”) has certified to the Board that the dollar amount of revenue that would be generated by the Renewal Levy assuming the taxable value of the School District remains constant throughout the life of the Renewal Levy is \$929,532, based on the current total taxable value of the School District of \$315,408,310; and

WHEREAS, the County Auditor has also certified to the Board that the amount of the Renewal Levy (based on the Renewal Levy’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)), is \$83 (the “Estimated Cost”); and

WHEREAS, the County Auditor has also certified to the Board that 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 based on the most recent certification made by the School District to the county budget commission under Ohio Revised Code Section 5705.36 by \$0 (excluding \$0 designated for current or future permanent improvements of the School District within the following three years), which is 0% 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 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 necessary requirements of the School District. The Board determines to proceed with the submission of the question of the Renewal Levy to all of the electors of the School District at the rate of 5.50 mills for each \$1 of taxable value for five years, for the purpose of current expenses, which the County Auditor has certified at the Estimated Cost for each \$100,000 of the county auditor's market value.

Section 8. As authorized by Ohio Revised Code Section 5705.21, the question of 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 (the "Election Date"). All of the territory of the School District is located in Allen and Van Wert Counties, Ohio.

Section 9. The form of the ballot to be used at said election shall be substantially as follows (subject to any changes from the Ashland County Board of Elections and/or the Ohio Secretary of State):

A renewal of a tax for the benefit of the Delphos City School District for the purpose of current expenses, that the county auditor estimates will collect \$929,532 annually, at a rate not exceeding 5.50 mills for each \$1 of taxable value, which amounts to \$83 for each \$100,000 of the county auditor's market value, for five years, commencing in 2027, first due in calendar year 2028. The county auditor has certified that the amount by which the carry-over balance in the district's general operating budget from the preceding fiscal year exceeds the district's general fund expenditures made in the preceding fiscal year is \$0, which is 0% of those expenditures

	FOR THE TAX LEVY
	AGAINST THE TAX LEVY

Section 10. The Treasurer of the Board is hereby directed to immediately certify, not later than August 5, 2026 (which date is not less than 90 days prior to the Election Date), to the Board of Elections of Allen County, Ohio (the "Board of Elections"), a copy of the Resolution of Necessity and a copy of this Resolution together with the certificate of the County Auditor certifying the current total taxable value of the School District, the estimated property tax revenue that will be produced by the Renewal Levy based on such total taxable value, and the amount of the Renewal Levy (based on the Renewal Levy's effective rate) expressed in dollars for each \$100,000 of the county auditor's market value.

Section 11. The Treasurer of the Board is hereby directed and shall also certify to the Board of Elections that the Renewal Levy will be levied for five years and will 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 12. 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: June 22, 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 June 22, 2026, and that a true copy thereof is to be certified to the Board of Elections of Allen County, Ohio.

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

RECEIPT OF BOARD OF ELECTIONS

Renewal Current Expense Levy
(Ohio Revised Code Section 5705.21)

The undersigned, being the Director of Elections of Allen County, Ohio does hereby acknowledge receipt of the following documents from the Delphos City School District, Allen and Van Wert Counties, Ohio (the "School District"):

1. A certified copy of a resolution passed by the Board of Education of the School District on May 18, 2026 determining the necessity of a renewal tax levy (the "Renewal Levy") for the purpose of current expenses at a rate not exceeding 5.50 mills for each \$1 of taxable value for five years, and to submit the same to the electors at the election to be held on November 3, 2026.
2. A certificate of the County Auditor of Allen County, Ohio dated May 27, 2026, certifying the current total taxable value of the School District, the estimated property tax revenue that will be produced by the Renewal Levy based on such taxable value, and the amount of the Renewal Levy expressed in dollars 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.
3. A certified copy of a resolution passed by such Board of Education on June 22, 2026 determining to proceed with the election on the question of the Renewal Levy.

Dated: _____, 2026

Director of Elections
Allen County, Ohio