

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