

**Resolution of the Warren County School Board
Regarding Protection of Meals Tax Revenue as Approved by Referendum**

The Warren County School Board extends its sincere appreciation to the Warren County Board of Supervisors for their commitment to funding the debt service associated with the construction of new school facilities. High-quality school buildings are an asset not only to our students and staff but to the community as a whole, and the Board of Supervisors' efforts in supporting this investment deserve recognition.

As stewards of these facilities, it is the School Board's responsibility to ensure their proper upkeep and long-term sustainability. In light of recent challenges related to facility maintenance, it has become increasingly important to reevaluate financing options and establish a clear, reliable plan to address ongoing maintenance needs. To that end, the School Board seeks to engage in a constructive dialogue with the Board of Supervisors to develop a plan that secures the funding necessary to preserve and protect our community's investment in its schools for generations to come.

WHEREAS, in the 2003 referendum, a majority of voters approved the implementation of a meals tax for the sole and express purpose of supporting school facilities; and

WHEREAS, the Warren County School Board was not directly involved in the discussions, negotiations, or joint settlement agreement entered into between Warren County and the Town of Front Royal in 2018, through which 30% of the meals tax revenue was allocated to the Town; and

WHEREAS, the Warren County School Board seeks to ensure that the intent of the 2003 referendum is upheld and that the full amount of revenues derived from the meals tax continue to be directed for the benefit of school facilities as approved by the voters;

NOW, THEREFORE, BE IT RESOLVED, that the Warren County School Board hereby expresses its intent to enter into discussions with Warren County to establish protections ensuring the School Board's entitlement to meals tax revenues pursuant to the 2003 referendum; and

BE IT FURTHER RESOLVED, that under no circumstance shall the 2018 joint settlement agreement, or any subsequent agreement, reduce the financial obligation of meals tax revenues to be provided to the schools in the event that debt service requirements fall below the revenues generated.

Adopted this ___ day of _____, 2025, by the Warren County School Board.