

BRINNON SCHOOL DISTRICT NO. 46
JEFFERSON COUNTY, WASHINGTON

REPLACEMENT OF EXPIRING LEVY FOR
EDUCATIONAL PROGRAMS AND OPERATIONS

RESOLUTION NO. 277-21

A RESOLUTION of the Board of Directors of Brinnon School District, Jefferson County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 8, 2022, of the proposition of whether excess taxes should be levied of \$327,395 in 2022 for collection in 2023, and \$337,217 in 2023 for collection in 2024, so long as the amount in any year does not exceed lawful limits, said excess taxes to provide funding for eligible educational programs and operations of the District.

ADOPTED November 16, 2021

PREPARED BY:

Porter Foster Rorick LLP
Seattle, Washington

RESOLUTION NO. 277-21

A RESOLUTION of the Board of Directors of Brinnon School District, Jefferson County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 8, 2022, of the proposition of whether excess taxes should be levied of \$327,395 in 2022 for collection in 2023, and \$337,217 in 2023 for collection in 2024, so long as the amount in any year does not exceed lawful limits, said excess taxes to provide funding for eligible educational programs and operations of the District.

WHEREAS, Brinnon School District, Jefferson County, Washington (the “District”), for the past two years has had in effect an educational programs and operations levies to enable the District to pay for its educational maintenance and operations, including teaching, school supplies, activities, transportation and facility maintenance and operations; and

WHEREAS, the current educational programs and operations levy expires this year; and

WHEREAS, the money in and to be paid into the General Fund of the District during the 2022-2023, 2023-2024, and 2024-25 school years will be insufficient to enable the District to pay for certain educational programs previously funded by proceeds from the District’s educational programs and operations levies; and

WHEREAS, continued local funding of eligible activities to support the District’s educational programs and operations would greatly benefit the District’s students at all grade levels; and

WHEREAS, court decisions or statutory changes after the date of this resolution may further modify the amounts and levy rates permitted for local school levies or the purposes for which local levy proceeds may be used; and

WHEREAS, it is in the best interests of the District and its students to maintain some flexibility to respond to such changes in law during the four years in which the levies authorized by this resolution will be in effect; and

WHEREAS, in order to properly provide for such eligible expenditures, the Board of Directors of the District deems it necessary to levy the following taxes upon all of the taxable property within the District in excess of the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. A tax of approximately \$0.92 per thousand dollars of assessed valuation to provide \$327,395, said levy to be made in 2022 for collection in 2023; and
- B. A tax of approximately \$0.91 per thousand dollars of assessed valuation to provide \$337,217, said levy to be made in 2023 for collection in 2024; and

WHEREAS, the Constitution and laws of the State of Washington require that the question of whether or not such excess taxes may be levied must be submitted to the qualified electors of the District for their ratification or rejection; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BRINNON SCHOOL DISTRICT, JEFFERSON COUNTY, WASHINGTON, as follows:

Section 1. The following taxes for the District's General Fund should be levied upon all of the taxable property within the District in excess of the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. \$327,395, said levy to be made in 2022 for collection in 2023; and
- B. \$337,217, said levy to be made in 2023 for collection in 2024.

The estimated levy rate depends upon the final dollar amount of assessed value of the property within the District. At this time, based upon information provided by the County Assessor's office, the estimated levy rate for the 2022 levy is \$0.92 per thousand dollars of assessed valuation (\$354,059,735 of assessed value), and the estimated levy rate for the 2023 levy is \$0.91 per thousand dollars of assessed valuation (\$371,762,722 of assessed value). The exact levy rate shall be adjusted based upon the actual assessed value of the property within the District and the

legal limit of the levy rate and amount at the time of the levy. Upon approval by the voters of the proposition substantially in the form set forth below, the District may use the proceeds of said levies during the 2022-2023, 2023-2024, and 2024-2025 school years by incurring indebtedness by the issuance of short term obligations against the General Fund of the District, as authorized by Chapter 39.50 RCW, or contract indebtedness pursuant to RCW 28A.530.080, and may expend the proceeds of said levies to pay such part of the general expenses of educational programs and operations of the District during such school years as may be authorized or allowed by law for the use of excess levy funds.

Section 2. It is hereby found and declared that the best interests of the District require the submission to the qualified electors of the District of the proposition whether the District shall levy such excess tax for their ratification or rejection at a special election to be held on February 8, 2022.

The Jefferson County Auditor, as ex officio supervisor of elections in Jefferson County, is hereby requested to call and conduct such special election to be held by an all mail-in ballot within the District on said date and to submit to the qualified electors of the District the proposition substantially in the form hereinafter set forth.

The Secretary of the Board of Directors is hereby authorized and directed to certify said proposition in substantially the following form:

PROPOSITION NO. 1

BRINNON SCHOOL DISTRICT

REPLACEMENT OF EXPIRING LEVY FOR
EDUCATIONAL PROGRAMS AND OPERATIONS

The Board of Directors of Brinnon School District approved Resolution No. 277-21 authorizing an educational programs and operations replacement levy. The proposition would fund instructional programs beyond the state minimum instructional offerings, staffing ratios, program components, professional learning allocations, student and program support, and school operations for the District's educational programs and operational expenses, including facility maintenance and student transportation.

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value*	Levy Amount
2023	\$0.92	\$ 327,395
2024	\$0.91	\$ 337,217

Should this proposition be approved?

YES.....

NO.....

* The foregoing levy rates shall be adjusted as provided in Section 1 of Resolution No. 277-21.

The Secretary of the Board of Directors of the District is hereby directed to deliver a certified copy of this resolution to the Jefferson County Auditor no later than December 10, 2021.

Section 3. Pursuant to authority granted by RCW 29A.32.220, the Board hereby authorizes the District's participation in the local voters' pamphlet for the February 8, 2022 election and requests that the Jefferson County Auditor prepare and publish a voter's pamphlet for this proposition. The District understands and agrees that it will be required to pay its proportionate share of the expenses of the voters' pamphlet.

Section 4. For purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates District Superintendent Patricia Beathard, telephone: (360) 796-4646, email: pbeathard@bsd46.org, as the individual to whom the Auditor shall provide such notice. The Superintendent is authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the Jefferson County Prosecuting Attorney.

ADOPTED by the Board of Directors of Brinnon School District, Jefferson County, Washington, at a regular meeting thereof, held on the 16th day of November, 2021.

