

**RESOLUTION NO. 2017-20**

**REPLACEMENT OF EXPIRING EDUCATIONAL  
PROGRAMS AND OPERATION LEVY**

**A RESOLUTION of the Board of Directors of Spokane School District No. 81, Spokane County, Washington, requesting that a special election be called on February 13, 2018 to submit to the qualified electors of the District the proposition of whether excess property taxes should be levied for \$32,000,000 in 2018 for collection in 2019, \$35,000,000 in 2019 for collection in 2020, and \$38,000,000 in 2020 for collection in 2021, said excess taxes to be used to pay the cost of educational programs and operation expenses in support of the District.**

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF SPOKANE SCHOOL DISTRICT NO. 81, SPOKANE COUNTY, WASHINGTON, as follows:

1. **Findings and Determinations.** The Board of Directors (“Board”) of Spokane School District No. 81, Spokane County, Washington (“District”) hereby makes the following findings and determinations:
  - (a) The District is a first-class school district duly organized and existing under and by virtue of the Constitution and the laws of the state of Washington (the “State”) now in effect;
  - (b) The existing authority for the imposition of local tax levies and use of local revenues (including the proceeds of tax levies) has been modified by Chapter 13, Laws of 2017 (65<sup>th</sup> Legislature, Third Special Session) and may be modified in the future by the State Legislature;
  - (c) The Board hereby determines that the money in and to be paid into the District’s General Fund during the 2018-2019, 2019-2020, 2020-2021, and 2021-2022 school years will be insufficient to enable the District to meet all its educational programs and operation expenses;
  - (d) To provide properly for such educational programs and operation needs, the Board hereby deems it necessary and advisable that a replacement excess tax levy of \$32,000,000 be made in 2018 for collection in 2019, \$35,000,000 be made in 2019 for collection in 2020, and \$38,000,000 be made in 2020 for collection in 2021, the estimated rate of tax levies required to produce such amounts being \$1.50 per \$1,000 of assessed valuation, with such excess tax levies to be deposited into the District’s General Fund and used to pay a portion of the District’s educational programs and operation expenses as defined in Section 3 below;
  - (e) The Constitution and the laws of the State require that the proposition of whether or not such excess taxes may be levied must be submitted to the qualified electors of the District for their approval or rejection; and

(f) The Board deems it necessary and advisable to place the proposition for such excess tax levies before the qualified electors of the District at an election to be held within the District on February 13, 2018.

2. **Calling of Election.** The Spokane County Auditor, as ex officio Supervisor of Elections for the District, is hereby requested to call and conduct a special election to be held within the District on Tuesday, February 13, 2018, for the purpose of submitting to the qualified electors of the District, for their approval or rejection, the proposition of whether excess property taxes should be levied within the District of \$32,000,000 in 2018 to be collected in 2019, the estimated dollar rate of tax levy required to produce such amount being \$1.50 per \$1,000 of assessed value, \$35,000,000 in 2019 to be collected in 2020, the estimated dollar rate of tax levy required to produce such amount being \$1.50 per \$1,000 of assessed value, and \$38,000,000 in 2020 to be collected in 2021, the estimated dollar rate of tax levy required to produce such amount being \$1.50 per \$1,000 of assessed value, for the purposes described in Section 3 below. The exact tax levy rate and amount to be collected may be adjusted based upon the actual assessed value of the taxable property within the District and the limitations imposed by law at the time of the levy.

3. **Use of Proceeds.** If the proposition specified in Section 4 below is approved by the qualified electors of the District as required by the Constitution and the laws of the State, the District shall be authorized to use such levy proceeds during the 2018-2019, 2019-2020, 2020-2021, and 2021-2022 school years as may be authorized by law to pay such part of the enrichment activities of the District not funded by the State of Washington during such school years, including educational programs, student support services, and operations.]

Pending the receipt of those taxes, the District may issue short-term obligations pursuant to chapter 39.50 RCW or contract indebtedness pursuant to RCW 28A.530.080. Upon receipt, the District may use those taxes to repay such short-term obligations or indebtedness, all as may be authorized by law and deemed necessary and advisable by the Board.

4. **Form of Ballot Title.** Pursuant to RCW 29A.36.071, as amended, the Spokane County Prosecuting Attorney is directed to prepare the concise description of the proposition for the ballot title substantially in the following form:

PROPOSITION NO. 1  
SPOKANE SCHOOL DISTRICT NO. 81  
REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS  
AND OPERATION LEVY

The Board of Directors of Spokane School District No. 81 adopted Resolution No. 2017-20, concerning a proposition to fund educational programs and operation expenses. This proposition would authorize the District to levy the following excess taxes, to replace an expiring levy, upon

all taxable property within the District, for support of educational programs and operation expenses not funded by the State:

Collection Year	Estimated Levy	
	Rate/\$1000	Levy Amount
2019	\$1.50	\$32,000,000
2020	\$1.50	\$35,000,000
2021	\$1.50	\$38,000,000

all as provided in Resolution No. 2017-20 and subject to legal limits on levy amounts and rates at the time of levy. Should this proposition be approved?

LEVY... YES

LEVY... NO

5. **Notice of Special Election.** The Spokane County Auditor, as ex officio supervisor of elections for the District, shall prepare the notice of special election which shall be published at least once, which publication shall take place not more than fifteen days nor less than five days prior to the deadline for mail-in registration. Such publication shall be in a newspaper of general circulation within the District and in accordance with RCW 29A.52.355.
6. **Authorization to Deliver Resolution to Auditor and Perform Other Necessary Duties.** The Secretary to the Board or her designee is hereby directed to (a) deliver a certified copy of this Resolution to the Spokane County Auditor, as ex officio Supervisor of Elections for the District, no later than December 15, 2017; and (b) perform such other duties as are necessary or required by law to submit to the District's voters at the aforesaid special election, for their approval or rejection, the proposition of whether the District shall levy excess property taxes for enrichment activities.
7. **Notices Relating to Ballot Title.** For purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates (a) the District's Associate Superintendent (Dr. Mark E. Anderson), telephone 509-354-7272; email: marka@spokaneschools.org; and (b) Legal Counsel, Stevens Clay, PS (Paul Clay), telephone: 509-838-8330; email: [pclay@stevensclay.org](mailto:pclay@stevensclay.org), as the individuals to whom the Auditor shall provide such notice. The Associate Superintendent is authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the Spokane County Prosecuting Attorney.
8. **General Authorization and Ratification.** The Secretary, the President of the Board, other appropriate officers of the District and Legal Counsel, Stevens Clay, PS, are severally authorized and directed to take such actions and to execute such documents as in their judgment may be necessary or desirable to effectuate the provisions of this resolution. All actions taken prior to the effective date of this resolution in furtherance of and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

9. **Severability.** If any provision of this resolution shall be declared by any court of competent jurisdiction to be invalid, then such provision shall be null and void and shall be separable from the remaining provisions of this resolution and shall in no way affect the validity of the other provisions of this resolution, or of the levy or collection of excess property taxes authorized herein.
10. **Conflicting Resolutions and Immediate Effect.** All resolutions in conflict with this Resolution are hereby repealed in their entirety. This Resolution shall take effect immediately upon adoption.

ADOPTED by the Board of Directors of Spokane School District No. 81, Spokane County, Washington, at a regular meeting thereof, held on the 15<sup>th</sup> day of November 2017.

SPOKANE SCHOOL DISTRICT NO. 81  
Spokane County, Washington

\_\_\_\_\_  
B.M.  
\_\_\_\_\_  
Deana Brouer  
\_\_\_\_\_  
Mike ...  
\_\_\_\_\_  
Susan ...  
\_\_\_\_\_

ATTEST:

\_\_\_\_\_  
Secretary to the Board of Directors

(S E A L)

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**CERTIFICATE**

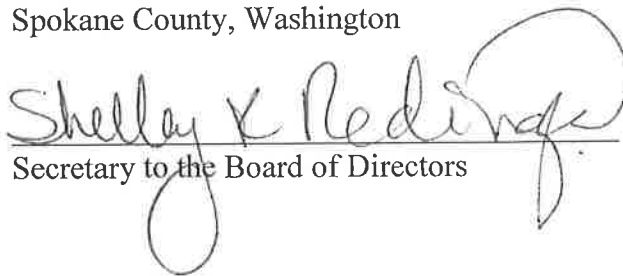
I, Dr. Shelley Redinger, Secretary to the Board of Directors of Spokane School District No. 81, Spokane County, Washington, hereby certify:

1. That the attached Resolution is a full, true and correct copy of the Resolution duly passed and adopted at a regular meeting of the Board of Directors of such District, held at the regular meeting place on November 15, 2017, of which meeting all members of such Board had due notice and at which a majority thereof was present;

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a legal quorum was present throughout the meeting and a legally sufficient number of members of the Board voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been duly fulfilled, carried out and otherwise observed; and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 20<sup>th</sup> day of November, 2017.

SPOKANE SCHOOL DISTRICT NO. 81  
Spokane County, Washington

  
Secretary to the Board of Directors

(S E A L)

OFFICIAL BALLOT

SPOKANE SCHOOL DISTRICT NO. 81

SPOKANE COUNTY, WASHINGTON

February 13, 2018

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INSTRUCTIONS TO VOTERS: To vote in favor of the following proposition, place a cross (X) in the square opposite the word "YES"; to vote against the following proposition, place a cross (X) in the square opposite the word "NO."

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PROPOSITION NO. 1  
SPOKANE SCHOOL DISTRICT NO. 81  
REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS  
AND OPERATION LEVY

The Board of Directors of Spokane School District No. 81 adopted Resolution No. 2017-20, concerning a proposition to fund educational programs and operation expenses. This proposition would authorize the District to levy the following excess taxes, to replace an expiring levy, upon all taxable property within the District, for support of educational programs and operation expenses not funded by the State:

<u>Collection Year</u>	<u>Estimated Levy</u>	
	<u>Assessed Value</u>	<u>Levy Amount</u>
2019	\$1.50	\$32,000,000
2020	\$1.50	\$35,000,000
2021	\$1.50	\$38,000,000

all as provided in Resolution No. 2017-20 and subject to legal limits on levy amounts and rates at the time of levy. Should this proposition be approved?

LEVY... YES       LEVY... NO

**SPOKANE SCHOOL DISTRICT NO. 81**  
**Resolution No. 2017-21**

**A BOARD RESOLUTION TO CERTIFY THE 2018**  
**INSTRUCTIONAL PROGRAM LEVY AND DEBT SERVICE LEVY**

**I. Instructional Program Levy:**

**WHEREAS**, a need has been established in the General Fund for an excess tax levy in the amount of \$69,500,000; and

**WHEREAS**, an Instructional Program Levy in the amount of \$69,500,000 for collection in 2018, was approved by the voters in February 2015; and

**WHEREAS**, the final 2018 total levy authority has been established at \$101,275,194; local effort assistance (LEA) is estimated to be \$21,994,262, thus allowing a local excess tax levy not to exceed \$79,280,932; and

**WHEREAS**, the 2017 Instructional Program Levy may not exceed the amount authorized by the voters in the February 2015 election of \$69,500,000, an amount less than the local levy authority; and

**WHEREAS**, state funding for Local Effort Assistance will continue in 2018-2019.

**THEREFORE, BE IT RESOLVED**, by the Board of Directors of School District No. 81, that the 2018 Instructional Program Levy for the School District be set at \$69,500,000 and that the Board certify the Instructional Program Levy in this amount. The final tax levy may be adjusted for Administrative Refunds of prior year levies as identified by Spokane County.

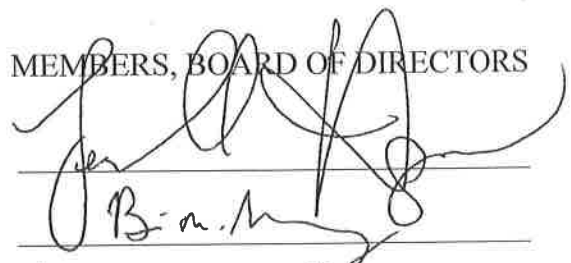

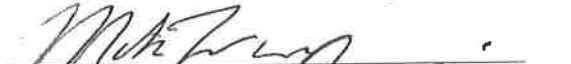
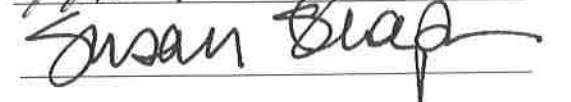
**II. Debt Service Levy:**

**WHEREAS**, the amount required to pay interest payments, redeem construction bonds, and pay bond transfer fees has been established at \$34,200,000 for calendar year 2018. The final tax levy may be adjusted for Administrative Refunds of prior year levies as identified by Spokane County.

**THEREFORE, BE IT RESOLVED**, by the Board of Directors of School District No. 81, that the 2018 excess levy for the Bond Interest and Redemption Fund be set at \$34,200,000 and that the Board certify the Debt Service Levy in this amount.

Adopted this 15<sup>th</sup> day of November, 2017 in Spokane, Washington.

MEMBERS, BOARD OF DIRECTORS

  
Ben Meyer  
  
Deana Brower  
  
Mike Tracy  
  
Susan Chap

ATTEST:

  
Secretary, Board of Directors