

SPOKANE SCHOOL DISTRICT NO. 81
SPOKANE COUNTY, WASHINGTON
(SPOKANE PUBLIC SCHOOLS)

PROPOSITION NO. 1 - REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS AND OPERATION LEVY
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RESOLUTION NO. 2026-11

A RESOLUTION of the Board of Directors of Spokane School District No. 81, Spokane County, Washington, providing for the submission to the voters of the District at a special election to be held on November 3, 2026, in conjunction with the State general election to be held on the same date, of a proposition authorizing an excess tax levy to be made annually for three years commencing in 2027 for collection in 2028 of \$107,000,000, in 2028 for collection in 2029 of \$111,000,000, and in 2029 for collection in 2030 of \$115,000,000, for the District's General Fund to pay expenses of educational programs and operation; designating the District's Chief Finance and Business Services Officer and special counsel to receive notice of the ballot title from the Auditor of Spokane County, Washington; and providing for related matters.

ADOPTED: JUNE 17, 2026

This document prepared by:

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(SPOKANE PUBLIC SCHOOLS)

RESOLUTION NO. 2026-11

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

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Spokane School District No. 81, Spokane County, Washington (the "District"), takes note of the following facts and makes the following findings and determinations:

(a) Calendar year 2027 is the last year of collection of the District's current three-year General Fund educational programs and operation tax levy, which was authorized pursuant to Resolution No. 2023-14, adopted by the Board on November 1, 2023, and approved by the voters at a special election held and conducted within the District on February 13, 2024.

(b) With the expiration of the District's current three-year General Fund educational programs and operation tax levy, it appears certain that the money in the District's General Fund for the school years 2027-2028, 2028-2029, 2029-2030 and 2030-2031 will be insufficient to permit the District to meet the educational needs of its students and pay expenses of educational programs and operation not funded by the State of Washington (the "State"), all as more particularly set forth in Section 3 of this resolution, during such school years, and that it is necessary that a replacement excess tax levy of \$107,000,000 be made in 2027 for collection in 2028, \$111,000,000 be made in 2028 for collection in 2029, and \$115,000,000 be made in 2029 for collection in 2030 for the District's General Fund to provide the money required to meet those expenses.

(c) The District's proposed three-year General Fund educational programs and operation tax levy authorized in this resolution provides for approximately the same educational programs and operation purposes as the District's expiring three-year General Fund educational programs and operation tax levy.

(d) Pursuant to Article VII, Section 2(a) of the Washington Constitution and Revised Code of Washington ("RCW") 84.52.053, the District may submit to its voters at a special election,

for their approval or rejection, a proposition authorizing the District to levy annual excess property taxes for support of (*i.e.*, to pay or fund) educational programs and operation expenses.

(e) The District has received or, prior to the time the ballot proposition authorized in this resolution is submitted to the voters, the District will have received approval of its educational programs and operation tax levy expenditure plan from the Office of the Superintendent of Public Instruction under RCW 28A.505.240 as required by RCW 84.52.053, a copy of which is or will be on file with the District.

Section 2. Calling of Election. The Auditor of Spokane County, Washington, as *ex officio* Supervisor of Elections (the “Auditor”), is requested to call and conduct a special election in the District, in the manner provided by law, to be held on November 3, 2026, in conjunction with the State general election to be held on the same date, for the purpose of submitting to the District’s voters, for their approval or rejection, the proposition authorizing a replacement General Fund educational programs and operation tax levy on all of the taxable property within the District (the assessed value of such representing 100% of true and fair value unless specifically provided otherwise by law) to be made annually for three years commencing in 2027 for collection in 2028 of \$107,000,000, the estimated dollar rate of tax levy required to produce such an amount being \$2.50 per \$1,000 of assessed value, in 2028 for collection in 2029 of \$111,000,000, the estimated dollar rate of tax levy required to produce such an amount being \$2.50 per \$1,000 of assessed value, and in 2029 for collection in 2030 of \$115,000,000, the estimated dollar rate of tax levy required to produce such an amount being \$2.50 per \$1,000 of assessed value, all in excess of the maximum tax levy allowed by law for school districts without voter approval. 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.

Section 3. Use of Taxes. If the proposition authorized by this resolution is approved by the requisite number of voters, the District will be authorized to levy the excess property taxes up to the amounts provided in this resolution to meet the educational needs of its students and pay expenses of educational programs and operation not funded by the State, including, but not limited to, class size, advanced courses, special education, nurses, counselors, technology support, safety staff, music, athletics, and extracurricular activities, during the school years 2027-2028, 2028-2029, 2029-2030 and 2030-2031, all as may be authorized by law and determined necessary and advisable by the Board. 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 determined necessary and advisable by the Board.

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

PROPOSITION NO. 1

SPOKANE SCHOOL DISTRICT NO. 81
(SPOKANE PUBLIC SCHOOLS)

REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS AND
OPERATION LEVY

The Board of Directors of Spokane School District No. 81 adopted Resolution No. 2026-11, concerning a proposition to fund educational programs and operation expenses. This proposition would authorize the District to levy the following excess taxes, replacing an expiring levy, on all taxable property within the District, for educational programs and operation expenses not funded by the State (including class size, advanced courses, special education, nurses, counselors, technology support, safety staff, music, athletics, and extracurricular activities):

<u>Collection Year</u>	<u>Estimated Levy Rate/\$1,000 Assessed Value</u>	<u>Levy Amount</u>
2028	\$2.50	\$107,000,000
2029	\$2.50	\$111,000,000
2030	\$2.50	\$115,000,000

all as provided in Resolution No. 2026-11. Should this proposition be approved?

LEVY . . . YES ☐

LEVY . . . NO ☐

Section 5. Authorization to Deliver Resolution to Auditor and Perform Other Necessary Duties. The Secretary to the Board (the “Secretary”) or the Secretary’s designee is authorized and directed to: (a) present a certified copy of this resolution to the Auditor no later than August 4, 2026; 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 authorizing the District to levy annual excess property taxes for support of educational programs and operation expenses.

Section 6. 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 Chief Finance and Business Services Officer (Cindy Coleman), telephone: 509.354.7318; email: cindyco@spokaneschools.org; and (b) special counsel, Foster Garvey P.C. (Lee Marchisio), telephone: 206.447.6264; email: lee.marchisio@foster.com as the individuals to whom the Auditor shall provide such notice. The Secretary is authorized to approve changes to the ballot title, if any, determined necessary by the Auditor or the Spokane County Prosecuting Attorney.

Section 7. Execution; General Authorization; and Ratification. This resolution may be executed by the President of the Board (the “President”) and attested by the Secretary, in tangible medium, manual, facsimile or electronic form under any security procedure or platform, and notwithstanding any other District resolution, rule, policy or procedure, or in any other manner evidencing its adoption. The President, the Secretary, the District’s Chief Operations Officer, the District’s Chief Finance and Business Services Officer, other appropriate officials of the District and the District’s special counsel, Foster Garvey P.C., are further severally authorized and directed to take such actions and to create, accept, execute, send, use and rely upon such tangible medium, manual, facsimile or electronic documents, records and signatures under any security procedure or platform, and notwithstanding any other District resolution, rule, policy or procedure, 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 ratified and confirmed in all respects.

Section 8. Severability. If any provision of this resolution is 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.

Section 9. Effective Date. This resolution takes effect from and after its adoption.

ADOPTED by the Board of Directors of Spokane School District No. 81, Spokane County, Washington, at a regular open public meeting held on June 17, 2026.

SPOKANE SCHOOL DISTRICT NO. 81
SPOKANE COUNTY, WASHINGTON

President of the Board of Directors

ATTEST:

DR. ADAM M. SWINYARD
Secretary to the Board of Directors

CERTIFICATION

I, DR. ADAM M. SWINYARD, Secretary to the Board of Directors of Spokane School District No. 81, Spokane County, Washington (the “District”), hereby certify as follows:

1. The foregoing Resolution No. 2026-11 (the “Resolution”) is a full, true and correct copy of the Resolution duly adopted at a regular meeting of the Board of Directors of the District (the “Board”) held at its regular meeting place on June 17, 2026 (the “Meeting”), as that Resolution appears in the records of the District, and the Resolution is now in full force and effect; and

2. The Meeting was duly convened, held and included an opportunity for public comment, in all respects in accordance with law, a quorum of the members of the Board was present throughout the Meeting, and a sufficient number of members of the Board present voted in the proper manner for the adoption of the Resolution.

Dated: June 17, 2026.

SPOKANE SCHOOL DISTRICT NO. 81,
SPOKANE COUNTY, WASHINGTON

DR. ADAM M. SWINYARD
Secretary to the Board of Directors