ABERDEEN SCHOOL DISTRICT NO. 5 GRAYS HARBOR COUNTY, WASHINGTON

EXPLANATORY STATEMENT

PROPOSITION NO. 1 – REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

Passage of Proposition No. 1 would allow Aberdeen School District to replace an existing educational programs and operations levy that will expire at the end of the calendar year 2024. The taxes collected by this replacement levy will be used to pay expenses of educational programs and operations that are not fully funded by the State of Washington, including, music, athletics, extracurricular activities/clubs, academic and social/emotional support programs, and staffing not funded by the State. Further information is available at https://www.asd5.org/.

The proposed four-year replacement levy would authorize collection of taxes to provide up to \$5,950,000 for each year from 2025 through and including 2028. The tax levy rate required to produce these levy amounts is estimated to be \$2.50 in 2025 and 2026, \$2.42 in 2027 and \$2.32 in 2028 (levy rate per \$1,000 of assessed value). 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 State law at the time of the levy. Exemptions from taxes may be available to certain homeowners. To determine if you qualify, call Grays Harbor County Assessor at (360)249-4121.

School Board 11-14-23

ABERDEEN SCHOOL DISTRICT NO. 5 GRAYS HARBOR COUNTY, WASHINGTON

PROPOSITION NO. 1 - REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

RESOLUTION NO. 2023-08

A RESOLUTION of the Board of Directors of Aberdeen School District No. 5, Grays Harbor County, Washington, providing for the submission to the voters of the District at a special election to be held on February 13, 2024, of a proposition authorizing an excess tax levy to be made annually for four years commencing in 2024 for collection in 2025 of \$5,950,000, in 2025 for collection in 2026 of \$5,950,000, in 2026 for collection in 2027 of \$5,950,000, and in 2027 for collection in 2028 of \$5,950,000, for the District's General Fund to pay expenses of educational programs and operations; designating the District's Executive Director of Business and Operations and special counsel to receive notice of the ballot title from the Auditor of Grays Harbor County, Washington; and providing for related matters.

ADOPTED: NOVEMBER 14, 2023

This document prepared by:

FOSTER GARVEY P.C. 1111 Third Avenue, Suite 3000 Seattle, Washington 98101 (206) 447-5339

ABERDEEN SCHOOL DISTRICT NO. 5 GRAYS HARBOR COUNTY, WASHINGTON

RESOLUTION NO. 2023-08

A RESOLUTION of the Board of Directors of Aberdeen School District No. 5, Grays Harbor County, Washington, providing for the submission to the voters of the District at a special election to be held on February 13, 2024, of a proposition authorizing an excess tax levy to be made annually for four years commencing in 2024 for collection in 2025 of \$5,950,000, in 2025 for collection in 2026 of \$5,950,000, in 2026 for collection in 2027 of \$5,950,000, and in 2027 for collection in 2028 of \$5,950,000, for the District's General Fund to pay expenses of educational programs and operations; designating the District's Executive Director of Business and Operations and special counsel to receive notice of the ballot title from the Auditor of Grays Harbor County, Washington; and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF ABERDEEN SCHOOL DISTRICT NO. 5, GRAYS HARBOR COUNTY, WASHINGTON, as follows:

- <u>Section 1.</u> <u>Findings and Determinations.</u> The Board of Directors (the "Board") of Aberdeen School District No. 5, Grays Harbor County, Washington (the "District"), takes note of the following facts and makes the following findings and determinations:
- (a) Calendar year 2024 is the last year of collection of the District's current four-year General Fund educational programs and operations tax levy, which was authorized pursuant to Resolution No. 2019-14, adopted by the Board on December 10, 2019, and approved by the voters at a special election held and conducted within the District on February 11, 2020.
- (b) With the expiration of the District's current four-year General Fund educational programs and operations tax levy, it appears certain that the money in the District's General Fund for the school years 2024-2025, 2025-2026, 2026-2027, 2027-2028 and 2028-2029 will be insufficient to permit the District to meet the educational needs of its students and pay expenses of educational programs and operations 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 \$5,950,000 be made in 2024 for collection in 2025, \$5,950,000 be made in 2025 for collection in 2026, \$5,950,000 be made in 2026 for collection in 2027, and \$5,950,000 be made in 2027 for collection in 2028 for the District's General Fund to provide the money required to meet those expenses.
- (c) The District's proposed four-year General Fund educational programs and operations tax levy authorized in this resolution provides for approximately the same educational programs and operations purposes as the District's expiring four-year General Fund educational programs and operations 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,

FG: 101855149.1

for their approval or rejection, a proposition authorizing the District to levy annual excess property taxes for support of (*i.e.*, to pay or finance) educational programs and operations 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 operations 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(4), a copy of which is or will be on file with the District.
- Calling of Election. The Auditor of Grays Harbor County, Washington, as Section 2. ex officio Supervisor of Elections (the "Auditor"), is requested to call and conduct a special election in the manner provided by law to be held in the District on February 13, 2024, 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 operations 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 four years commencing in 2024 for collection in 2025 of \$5,950,000, the estimated dollar rate of tax levy required to produce such an amount being \$2.50 per \$1,000 of assessed value, in 2025 for collection in 2026 of \$5,950,000, the estimated dollar rate of tax levy required to produce such an amount being \$2.50 per \$1,000 of assessed value, in 2026 for collection in 2027 of \$5,950,000, the estimated dollar rate of tax levy required to produce such an amount being \$2.42 per \$1,000 of assessed value, and in 2027 for collection in 2028 of \$5,950,000, the estimated dollar rate of tax levy required to produce such an amount being \$2.32 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 tax 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 operations not funded by the State during the school years 2024-2025, 2025-2026, 2026-2027, 2027-2028 and 2028-2029, all as may be authorized by law and determined necessary 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.

[Remainder of page intentionally left blank]

<u>Section 4.</u> <u>Form of Ballot Title.</u> Pursuant to RCW 29A.36.071, the Grays Harbor 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

ABERDEEN SCHOOL DISTRICT NO. 5

REPLACEMENT OF EXPIRING EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors of Aberdeen School District No. 5 adopted Resolution No. 2023-08, concerning a proposition for a replacement levy for education. 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 operations expenses not funded by the State:

	Estimated Levy	
	Rate/\$1,000	
Collection Year	Assessed Value	Levy Amount
2025	\$2.50	\$5,950,000
2026	\$2.50	\$5,950,000
2027	\$2.42	\$5,950,000
2028	\$2.32	\$5,950,000

all as provided in Resolution No. 2023-08 and subject to legal limits on levy rates and amounts at the time of levy. 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 December 15, 2023; 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 excess property taxes for support of educational programs and operations 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 Executive Director of Business and Operations (Elyssa Louderback), telephone: 360.538.2007; email: elouderback@asd5.org; and (b) special counsel, Foster Garvey P.C. (Jim McNeill), telephone: 206.447.5339; email: jim.mcneill@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 Grays Harbor County Prosecuting Attorney.

Section 7. Execution; General Authorization and Ratification. This resolution may be executed by the Directors being present and voting in favor of the resolution, or only 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 Secretary, the District's Executive Director of Business and Operations, the President, and the District's special counsel, Foster Garvey P.C., are hereby 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 Aberdeen School District No. 5, Grays Harbor County, Washington, at a regular open public meeting held this 14th day of November, 2023.

	ABERDEEN SCHOOL DISTRICT NO. 5
	GRAYS HARBOR COUNTY, WASHINGTON
	President and Director
	Vice President and Director
	Director
	Director
ATTEST:	Director
DR. JEFFREY D. THAKE	
Secretary to the Board of Directors	

CERTIFICATION

- I, DR. JEFFREY D. THAKE, Secretary to the Board of Directors of Aberdeen School District No. 5, Grays Harbor County, Washington (the "District"), hereby certify as follows:
- 1. The foregoing Resolution No. 2023-08 (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 November 14, 2023 (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.

IN WITNESS WHEREOF, I have hereunto set my hand this 14th day of November, 2023.

ABERDEEN SCHOOL DISTRICT NO. 5 GRAYS HARBOR COUNTY, WASHINGTON

DR. JEFFREY D. THAKE Secretary to the Board of Directors