

TACOMA SCHOOL DISTRICT NO. 10
PIERCE COUNTY, WASHINGTON

PROPOSITION NO. 1 – REPLACEMENT OF EXPIRING LEVY FOR K-12
EDUCATIONAL PROGRAMS AND OPERATIONS

RESOLUTION NO. 2168

A RESOLUTION of the Board of Directors of Tacoma School District No. 10, Pierce County, Washington, providing for the submission to the voters of the District at a special election to be held on February 10, 2026, of a proposition authorizing an excess tax levy to be made annually for four years commencing in 2026 for collection in 2027 of \$127,096,457, in 2027 for collection in 2028 of \$132,180,315, in 2028 for collection in 2029 of \$137,467,528, and in 2029 for collection in 2030 of \$142,966,229 for the District's General Fund to fund educational programs and operations; designating the District's Chief Financial Officer and special counsel to receive notice of the ballot title from the Auditor of Pierce County, Washington; and providing for related matters.

ADOPTED: OCTOBER 23, 2025

This document prepared by:

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TACOMA SCHOOL DISTRICT NO. 10
PIERCE COUNTY, WASHINGTON

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BE IT RESOLVED BY THE BOARD OF DIRECTORS OF TACOMA SCHOOL DISTRICT NO. 10, PIERCE COUNTY, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Tacoma School District No. 10, Pierce County, Washington (the "District"), takes note of the following facts and makes the following findings and determinations:

(a) Our entire community benefits from children receiving the best education in the best and safest environment the District can give them.

(b) The District must continue to close the gap for students of color and students from families living in poverty so that every child in the District has the opportunity to grow and succeed.

(c) The District must invest in schools and children in every neighborhood so that the District can continue to move toward a school district where every child, regardless of background or economic circumstances, has a school that provides a safe, challenging environment.

(d) Renewal of the expiring levy for educational programs and operations funds approximately 17% of day-to-day operations – teachers, books and basics in every neighborhood school as well as nurses, counselors, librarians, paraeducators – the equivalent of nearly 500 teachers and staff.

(e) Renewal of the expiring levy for educational programs and operations funds programs that help students prepare for life after high school, including certifications that often require significant financial investment but are made accessible to District students at no cost. These certifications open doors to in-demand careers and demonstrate students' readiness for the workforce.

(f) Renewal of the expiring levy for educational programs and operations will address basic maintenance and repair issues now, like fixing roofs, which means buildings will last longer and the District will save money in the long run.

(g) Renewal of the expiring levy for educational programs and operations will address basic safety issues like repairing old roofs, maintaining buildings for earthquake safety, and improving alarms and sprinkler systems so students can learn in safe environments.

(h) Renewal of the expiring levy for educational programs and operations will fund preschool and after-school programs, programs for high-achieving students and college entrance exams for all students. It will also fund arts, music, athletics, extracurricular activities, and career and technical education programs.

(i) Calendar year 2026 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. 2099, adopted by the Board on October 28, 2021, and approved by the voters at a special election held and conducted within the District on February 8, 2022.

(j) 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 2026-2027, 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 fund educational programs and operations not funded by the State of Washington, 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 \$127,096,457 be made in 2026 for collection in 2027, \$132,180,315 be made in 2027 for collection in 2028, \$137,467,528 be made in 2028 for collection in 2029, and \$142,966,229 be made in 2029 for collection in 2030 for the District's General Fund to provide the money required to meet those expenses.

(k) 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.

(l) 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) the District's educational programs and operations expenses.

(m) 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.

Section 2. Calling of Election. The Auditor of Pierce County, Washington, as *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 10, 2026, 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 2026 for collection in 2027 of \$127,096,457, the estimated dollar rate of tax levy required to produce such an amount being \$2.50 per \$1,000 of assessed value, in 2027 for collection in 2028 of \$132,180,315, 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 \$137,467,528, 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 \$142,966,229 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 fund educational programs and operations not funded by the State of Washington, including, but not limited to, classroom teachers, librarians, nurses, counselors, paraeducators, pre-school, after-school and extracurricular programs, programs to bring students up to grade level, advanced classes for high-achieving students, supplemental athletics, arts, music, career and technical education, textbooks and instructional materials, building maintenance, playgrounds and playfields, plumbing and heating, ventilation and air conditioning systems and equipment (“HVAC”) to maintain clean air and safe water, Americans with Disabilities Act (“ADA”) access, repair and maintenance of aging roofs, earthquake safety, alarm and sprinkler systems, and school safety, security and emergency preparedness, during the school years 2026-2027, 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 Pierce 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

TACOMA SCHOOL DISTRICT NO. 10

REPLACEMENT OF EXPIRING LEVY FOR K-12
EDUCATIONAL PROGRAMS AND OPERATIONS

The Board of Directors of Tacoma School District No. 10 adopted Resolution No. 2168 concerning K-12 education programs, neighborhood school operations and building maintenance. If approved, Proposition No. 1 would fund operations including classroom teachers, librarians, nurses, counselors, textbooks, pre-school, career/technical education, athletics, arts, music, ADA access, repair/maintain roofs, plumbing, heating, safety/security systems, and authorize the District to levy the following excess taxes, replacing an expiring levy, on taxable property within the District:

<u>Collection Year</u>	<u>Estimated Levy Rate/\$1,000 Assessed Value</u>	<u>Levy Amount</u>
2027	\$2.50	\$127,096,457
2028	\$2.50	\$132,180,315
2029	\$2.50	\$137,467,528
2030	\$2.50	\$142,966,229

all as provided in Resolution No. 2168. Should Proposition No. 1 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 12, 2025; 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 the District’s 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 Chief Financial Officer (Rosalind Medina), telephone: 253.571.1201; email: rmedina@tacoma.k12.wa.us; 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 Pierce 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 President, the Secretary, the District’s Chief Financial Officer, other appropriate officials of the District 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 Tacoma School District No. 10, Pierce County, Washington, at a regular open public meeting held on October 23, 2025.

TACOMA SCHOOL DISTRICT NO. 10
PIERCE COUNTY, WASHINGTON

President and Director

Vice President and Director

Director

Director

Director

ATTEST:

JOSHUA J. GARCIA
Secretary to the Board of Directors

CERTIFICATION

I, JOSHUA J. GARCIA, Secretary to the Board of Directors of Tacoma School District No. 10, Pierce County, Washington (the “District”), hereby certify as follows:

1. The foregoing Resolution No. 2168 (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 October 23, 2025 (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: October 23, 2025.

TACOMA SCHOOL DISTRICT NO. 10
PIERCE COUNTY, WASHINGTON

JOSHUA J. GARCIA
Secretary to the Board of Directors