

BREMERTON SCHOOL DISTRICT NO. 100-C
KITSAP COUNTY, WASHINGTON

REPLACEMENT FOR EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

RESOLUTION NO. 2025/2026-10

- A RESOLUTION of the Board of Directors of Bremerton School District No. 100-C, Kitsap County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 10, 2026, of the proposition of whether excess taxes should be levied in the amount of \$16,879,954 in 2026 for collection in 2027, in the amount of \$17,555,152 in 2027 for collection in 2028, \$18,257,358 for collection in 2029, and \$18,987,652 for collection in 2030, said excess taxes to pay part of the cost of eligible activities in support of the District.

ADOPTED NOVEMBER 13, 2025

PREPARED BY:

K&L GATES LLP
Seattle, Washington

RESOLUTION NO. 2025/2026-10

A RESOLUTION of the Board of Directors of Bremerton School District No. 100-C, Kitsap County, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 10, 2026, of the proposition of whether excess taxes should be levied in the amount of \$16,879,954 in 2026 for collection in 2027, in the amount of \$17,555,152 in 2027 for collection in 2028, \$18,257,358 for collection in 2029, and \$18,987,652 for collection in 2030, said excess taxes to pay part of the cost of eligible activities in support of the District.

WHEREAS, Bremerton School District No. 100-C, Kitsap County, Washington (the "District"), for the past two years has had in effect a maintenance and operations levy in order to enable the District to pay for its educational programs and services, including employee costs (salaries), instructional materials, special programs, activities and sports, technology systems operation, transportation costs, maintenance of facilities and other non-capital expenses of operating the District schools; and

WHEREAS, the current maintenance and operations levies expire this year; and

WHEREAS, the money in and to be paid into the General Fund of the District during the 2026-2027, 2027-2028, 2028-2029, 2029-2030 and 2030-2031 school years will be insufficient to enable the District to pay for eligible activities for students attending District schools; and

WHEREAS, 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 404, Laws of 2025 (69th Legislature, 2025 Regular Session) and may be modified in the future by the State Legislature; and

WHEREAS, in order to properly provide for such maintenance and operations and such educational needs, 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 \$2.09 per thousand dollars of assessed valuation to provide \$16,879,954, said levy to be made in 2026 for collection in 2027;
- B. A tax of approximately \$2.09 per thousand dollars of assessed valuation to provide \$17,555,152, said levy to be made in 2027 for collection in 2028;
- C. A tax of approximately \$2.09 per thousand dollars of assessed valuation to provide \$18,257,358, said levy to be made in 2028 for collection in 2029;
- D. A tax of approximately \$2.09 per thousand dollars of assessed valuation to provide \$18,987,652, said levy to be made in 2029 for collection in 2030; and

WHEREAS, 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/enrichment tax levy expenditure plan from the Office of the Superintendent of Public Instruction as required under RCW 84.52.053(4); 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;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BREMERTON SCHOOL DISTRICT NO. 100-C, KITSAP 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:

- E. A tax of approximately \$2.09 per thousand dollars of assessed valuation to provide \$16,879,954, said levy to be made in 2026 for collection in 2027;
- F. A tax of approximately \$2.09 per thousand dollars of assessed valuation to provide \$17,555,152, said levy to be made in 2027 for collection in 2028;

- G. A tax of approximately \$2.09 per thousand dollars of assessed valuation to provide \$18,257,358, said levy to be made in 2028 for collection in 2029; and
- H. A tax of approximately \$2.09 per thousand dollars of assessed valuation to provide \$18,987,652, said levy to be made in 2029 for collection in 2030.

The estimated levy rate depends on the limitations of state law and information. At this time, based on state law, the estimated levy rate for the 2026 levy is \$2.09 per thousand dollars of assessed valuation, the estimated levy rate for the 2027 levy is \$2.09 per thousand dollars of assessed valuation, the estimated levy rate for the 2028 levy is \$2.09 per thousand dollars and the estimated levy rate for the 2029 levy is \$2.09 per thousand dollars. The exact levy rate and amount shall be adjusted based upon the legal levy limits and the actual assessed value of the property within the District and the legal limit of the levy 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 2026-2027, 2027-2028, 2028-2029, 2029-2030 and 2030-2031 school years by incurring an indebtedness by the issuance of short term obligations against the General Fund of the District, as authorized by Chapter 39.50 RCW, and may expend the proceeds of said levies to pay such part of the eligible activities of the District during such school years as may be authorized or allowed by law for the use of local 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 of whether or not the District shall levy such excess tax for their ratification or rejection at a special election to be held therein on February 10, 2026.

The Kitsap County Auditor, as *ex officio* supervisor of elections in Kitsap County, Washington, is hereby requested to call and conduct said special election to be held 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 (Proposition 1) substantially in the following form:

PROPOSITION NO. 1

BREMERTON SCHOOL DISTRICT NO. 100-C

REPLACEMENT FOR EDUCATIONAL PROGRAMS AND OPERATIONS
LEVY

The Board of Directors of Bremerton School District No. 100-C adopted Resolution No. 2025/2026-10 authorizing a renewal educational levy. This proposition would authorize the District to levy the following excess taxes on all taxable property within the District to pay for educational programs/services not funded by the State, including employee costs, instructional materials, special programs, sports, technology, transportation, maintenance and other operating costs:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2027	\$2.09	\$16,879,954
2028	\$2.09	\$17,555,152
2029	\$2.09	\$18,257,358
2030	\$2.09	\$18,987,652

subject to legal limits at the time of levy. Should this proposition be approved?

YES

NO

The Secretary of the Board of Directors of the District is hereby directed to deliver a certified copy of this resolution to the Kitsap County Auditor.

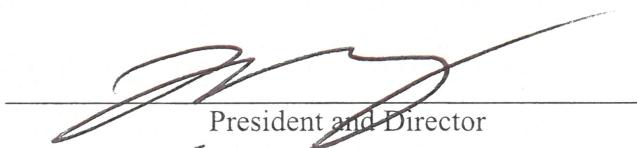
Section 3. Notices Relating to Ballot Title. For purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates (a) the District's Assistant Superintendent of Finance, Operations and Human Resources (Garth

Steedman), telephone: 360.473.1031; email: garth.steedman@bremertonschools.org; and (b) special counsel, K&L Gates LLP (Cynthia Weed), telephone: 206.618.6050 (cell); email: cynthia.weed@klgates.com, as the individuals to whom the Auditor shall provide such notice. The Assistant Superintendent of Finance, Operations and Human Resources is authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the Kitsap County Prosecuting Attorney.

Section 4. Voters' Pamphlet. Pursuant to authority granted by RCW 29A.32.220, the Board of Directors hereby authorizes the District's participation in the local voters' pamphlet for the February 10, 2026 election and requests that the Kitsap County Auditor prepare and publish a voters' 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.

ADOPTED by the Board of Directors of Bremerton School District No. 100-C, Kitsap County, Washington, at a regular meeting thereof, held on the 13th day of November, 2025.

BREMERTON SCHOOL DISTRICT NO. 100-C,
KITSAP COUNTY, WASHINGTON



President and Director



Director



Director



Director



Director

ATTEST:



Secretary, Board of Directors

CERTIFICATE

I, the undersigned, Secretary of the Board of Directors of Bremerton School District No. 100-C, Kitsap County, Washington, (the "District") and keeper of the records of the Board of Directors (the "Board"), DO HEREBY CERTIFY:

1. That the attached resolution is a true and correct copy of Resolution No. 2025/2026-10 of the Board (the "Resolution"), duly adopted at a regular meeting thereof held on the 13th day of November, 2025.
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 this 13th day of November, 2025.



Secretary, Board of Directors

OFFICIAL BALLOT

BREMERTON SCHOOL DISTRICT NO. 100-C
KITSAP COUNTY, WASHINGTON

February 10, 2026

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."

PROPOSITION NO. 1

BREMERTON SCHOOL DISTRICT NO. 100-C

REPLACEMENT FOR EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

The Board of Directors of Bremerton School District No. 100-C adopted Resolution No. 2025/2026-10 authorizing a renewal educational levy. This proposition would authorize the District to levy the following excess taxes on all taxable property within the District to pay for educational programs/services not funded by the State, including employee costs, instructional materials, special programs, sports, technology, transportation, maintenance and other operating costs:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2027	\$2.09	\$16,879,954
2028	\$2.09	\$17,555,152
2029	\$2.09	\$18,257,358
2030	\$2.09	\$18,987,652

subject to legal limits at the time of levy. Should this proposition be approved?

YES

NO

NOTICE OF SPECIAL ELECTION

BREMERTON SCHOOL DISTRICT NO. 100-C
KITSAP COUNTY, WASHINGTON

February 10, 2026

NOTICE IS HEREBY GIVEN that on Tuesday, February 10, 2026, a special election will be held by all mail-in ballot in the above-named school district for the submission to the qualified electors of said school district of the following proposition:

PROPOSITION NO. 1

BREMERTON SCHOOL DISTRICT NO. 100-C

REPLACEMENT FOR EDUCATIONAL PROGRAMS AND OPERATIONS
LEVY

The Board of Directors of Bremerton School District No. 100-C adopted Resolution No. 2025/2026-10 authorizing a renewal educational levy. This proposition would authorize the District to levy the following excess taxes on all taxable property within the District to pay for educational programs/services not funded by the State, including employee costs, instructional materials, special programs, sports, technology, transportation, maintenance and other operating costs:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2027	\$2.09	\$16,879,954
2028	\$2.09	\$17,555,152
2029	\$2.09	\$18,257,358
2030	\$2.09	\$18,987,652

subject to legal limits at the time of levy. Should this proposition be approved?

YES

NO

Kitsap County Auditor