

NORTH KITSAP SCHOOL DISTRICT NO. 400
KITSAP COUNTY, WASHINGTON

PROPOSITION NO. 2 – REPLACEMENT FACILITIES AND TECHNOLOGY
CAPITAL PROJECTS LEVY

RESOLUTION NO. 11-02-25

A RESOLUTION of the Board of Directors of North Kitsap School District No. 400, Kitsap 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 six years commencing in 2026 for collection in the years 2027 through 2032 in the aggregate total amount of \$95,687,587 for the District's Capital Projects Fund to support the construction, modernization and remodeling of school facilities; designating the District's Assistant Superintendent and special counsel to receive notice of the ballot title from the Auditor of Kitsap County, Washington; and providing for related matters.

ADOPTED: NOVEMBER 25, 2025

This document prepared by:

*FOSTER GARVEY P.C.
1111 Third Avenue, Suite 3000
Seattle, Washington 98101
(206) 447-6264*

NORTH KITSAP SCHOOL DISTRICT NO. 400
KITSAP COUNTY, WASHINGTON

RESOLUTION NO. 11-02-25

A RESOLUTION of the Board of Directors of North Kitsap School District No. 400, Kitsap 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 six years commencing in 2026 for collection in the years 2027 through 2032 in the aggregate total amount of \$95,687,587 for the District's Capital Projects Fund to support the construction, modernization and remodeling of school facilities; designating the District's Assistant Superintendent and special counsel to receive notice of the ballot title from the Auditor of Kitsap County, Washington; and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF NORTH KITSAP SCHOOL DISTRICT NO. 400, KITSAP COUNTY, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of North Kitsap School District No. 400, Kitsap County, Washington (the "District"), takes note of the following facts and makes the following findings and determinations:

(a) Pursuant to Resolution No. 07-01-24 adopted by the Board on July 25, 2024, a proposition was submitted to the District's voters for their approval or rejection at a special election held on November 5, 2024, authorizing a six-year Capital Projects Fund excess tax levy commencing in 2024 for collection in the years 2025 through 2030, the proceeds of such levies to be used to (1) construct, modernize and remodel school facilities District-wide to improve health, safety and security (the "Facilities Component") and (2) upgrade technology equipment and infrastructure (the "Technology Component"), all as more particularly set forth in Resolution No. 07-01-24, and that proposition was approved by the requisite number of voters. Under the Capital Projects Fund tax levy authorized by Resolution No. 07-01-24, collections are reduced in calendar years 2027 through 2030 to primarily fund only the Technology Component.

(b) The District's instructional programs, the existing condition of school facilities, including technology equipment and infrastructure, and the need to enhance student and staff health, safety and security, provide equitable learning spaces at all schools and extend the useful life of existing school buildings require the District to support the construction, modernization and remodeling of school facilities by replacing Hilder Pearson Elementary School, improving safety, security and building operations District-wide and improving and upgrading technology, all as more particularly defined and described in Section 2 herein (collectively the "Projects").

(c) With the expiration of the District's current six-year Capital Projects Fund tax levy and the reduced excess property tax collections currently authorized by Resolution No. 07-01-24 to be collected in calendar years 2027 through 2030, it appears certain that the money in the District's Capital Projects Fund will be insufficient to permit the District to pay or finance costs of the Projects. It is therefore necessary that an excess tax levy of \$13,550,000 be made in 2026 for collection in 2027, \$14,092,000 be made in 2027 for collection in 2028, \$14,655,680 be made

in 2028 for collection in 2029, \$15,241,907 be made in 2029 for collection in 2030, \$18,700,000 be made in 2030 for collection in 2031, and \$19,448,000 be made in 2031 for collection in 2032 for the District's Capital Projects Fund to provide the money required to pay costs of the Projects.

(d) The proposed six-year Capital Projects Fund tax levy authorized in this resolution will replace each of the Facilities Component and the Technology Component of the District's existing six-year Capital Projects Fund tax levy when those respective components expire. The proposed six-year Capital Projects Fund tax levy authorized in this resolution will be collected in addition to the excess property taxes to be collected in calendar years 2027 through 2030 under the District's existing six-year Capital Projects Fund tax levy.

(e) 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 to support (*i.e.*, to pay or finance) costs of the Projects.

(f) The best interests of the District's students and other inhabitants require the District to carry out and accomplish the Projects.

Section 2. Description of the Projects. The Projects to be paid for with the excess property taxes authorized herein are more particularly defined and described as follows:

(a) Replace Hilder Pearson Elementary School (*i.e.*, construct a new elementary school to replace the existing school), all as determined necessary and advisable by the Board.

(b) Improve safety, security and building operations District-wide, including, but not limited to: (1) constructing, modernizing and remodeling school facilities to improve health, safety and security, consistent with priority projects identified by the District's Facilities Advisory Committee; (2) acquiring and installing fire alarm and suppression systems; (3) demolishing and/or removing portables and aging district buildings and structures; (4) improving site accessibility, making Americans with Disabilities Act (ADA) improvements, and installing elevator at Poulsbo Middle School; (5) repairing and sealing asphalt and making parking and transportation improvements and upgrades to improve parent and school bus pick-up and drop-off areas and to provide adequate vehicle circulation, minimize conflicts and relieve congestion; (6) constructing, acquiring and/or installing building security improvements (including cameras, fencing, bell and paging systems, and secure connection between Kingston High School buildings); (7) upgrading heating, ventilation and air climate control systems and equipment (HVAC), mechanical, electrical, plumbing, boilers, heat pumps, generators, flooring and exterior roofs, walls and systems to extend useful life of existing buildings; (8) upgrading transportation, maintenance and operational equipment and facilities; and (9) making other capital improvements for safety, security and building operations District-wide, all as determined necessary and advisable by the Board.

(c) Improving and upgrading technology equipment and infrastructure District-wide, including, but not limited to, upgrading, acquiring, installing, implementing, modernizing and improving the District's technology systems, facilities, projects, equipment and infrastructure, all as determined necessary and advisable by the Board. The foregoing technology systems, facilities,

projects, equipment and infrastructure shall be part of the District's integrated technology systems and facilities for instruction and operations.

(d) Acquire, construct and install all necessary furniture, equipment, apparatus, accessories, fixtures and appurtenances in or for the foregoing, all as determined necessary and advisable by the Board.

(e) Pay costs associated with: (1) implementing the foregoing technology systems, facilities, projects, equipment and infrastructure, including, but not limited to, upgrading, acquiring, constructing and installing hardware, licensing software and online applications and training related to the installation of the foregoing; and (2) the application and modernization of technology systems for operations and instruction, including, but not limited to, ongoing fees for online applications, subscriptions, or software licenses, including upgrades and incidental services, and ongoing training related to the installation and integration of these products and services, all as determined necessary and advisable by the Board. Such costs constitute a part of the Projects. The hardware, software or applications shall be an integral part of the District's technology systems, facilities or projects.

(f) Pay incidental costs incurred in connection with carrying out and accomplishing the Projects. Such incidental costs constitute a part of the Projects and include, but are not limited to: (1) payments for fiscal and legal costs; (2) costs of establishing and funding accounts; (3) necessary and related engineering, architectural, planning, consulting, permitting, inspection and testing costs; (4) administrative, managerial and relocation costs; (5) site acquisition, assessment and improvement costs; (6) demolition costs; (7) costs related to demolition and/or deconstruction of existing school facilities to recycle, reclaim and repurpose all or a portion of such facilities and/or building materials; (8) costs of on and off-site utilities and road improvements; and (9) costs of other similar activities or purposes, all as determined necessary and advisable by the Board.

The Projects, or any portion or portions thereof, shall be accomplished insofar as is practicable with available money and in such order of time as shall be determined necessary and advisable by the Board. The Board shall determine the application of available money between the various parts of the Projects so as to accomplish, as near as may be, all of the Projects. The Board shall determine the exact order, extent and specifications for the Projects. The Projects are to be more fully described in the plans and specifications to be filed with the District.

Section 3. Calling of Election. The Auditor of Kitsap 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 February 10, 2026, for the purpose of submitting to the District's voters, for their approval or rejection, the proposition authorizing a Capital Projects Fund excess property 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 six years commencing in 2026 for collection in 2027 of \$13,550,000, the estimated dollar rate of tax levy required to produce such an amount being \$0.91 per \$1,000 of assessed value, in 2027 for collection in 2028 of \$14,092,000, the estimated dollar rate of tax levy required to produce such an amount being \$0.91 per \$1,000 of assessed value, in 2028 for collection in 2029 of \$14,655,680, the estimated dollar rate of tax levy required to produce such an amount being \$0.91 per \$1,000 of assessed value, in 2029 for

collection in 2030 of \$15,241,907, the estimated dollar rate of tax levy required to produce such an amount being \$0.91 per \$1,000 of assessed value, in 2030 for collection in 2031 of \$18,700,000, the estimated dollar rate of tax levy required to produce such an amount being \$1.07 per \$1,000 of assessed value, and in 2031 for collection in 2032 of \$19,448,000, the estimated dollar rate of tax levy required to produce such an amount being \$1.07 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 may be adjusted based upon the actual assessed value of the taxable property within the District at the time of the levy.

Section 4. 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 provided in this resolution to pay costs of the Projects, 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.

Section 5. Sufficiency of Taxes. If the excess property taxes authorized herein are more than sufficient to carry out the Projects, or should state or local circumstances require any alteration in the Projects, the District may apply such taxes to other capital purposes, or reduce or eliminate the excess property tax levies authorized herein, all as the Board may determine by resolution and as permitted by law.

If the Board determines that it has become impractical to accomplish the Projects or any portion thereof by reason of state or local circumstances, including changed conditions or needs, regulatory considerations, incompatible development or costs substantially in excess of those estimated, or for any other reason determined by the Board, the District will not be required to accomplish such Projects and may apply the excess property taxes authorized herein or any portion thereof to other capital purposes of the District, or reduce or eliminate the excess property taxes authorized herein, all as the Board may determine by resolution and as permitted by law. In the event that the excess property taxes, plus any other money of the District legally available therefor, are insufficient to accomplish all of the Projects, the District may use the available money for paying the cost of that portion of the Projects that the Board determines most necessary and in the best interests of the District.

Notwithstanding anything in this resolution to the contrary, the excess property taxes authorized herein may be used only to support the construction, modernization or remodeling of school facilities and implementation of the District's technology facilities plan.

[Remainder of page intentionally left blank]

Section 6. Form of Ballot Title. Pursuant to RCW 29A.36.071, the Kitsap 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. 2

NORTH KITSAP SCHOOL DISTRICT NO. 400

REPLACEMENT FACILITIES AND TECHNOLOGY CAPITAL PROJECTS
LEVY

The Board of Directors of North Kitsap School District No. 400 adopted Resolution No. 11-02-25, concerning a proposition for a capital projects replacement levy. This proposition would fund capital improvements, replacing Hilder Pearson Elementary and improving safety, security, buildings and technology District-wide (including fire alarms, fencing, roofs, HVAC, exterior repairs), and authorize the District to levy the following excess taxes on all taxable property within the District:

<u>Collection Year</u>	<u>Estimated Levy Rate/\$1,000 Assessed Value</u>	<u>Levy Amount</u>
2027	\$0.91	\$13,550,000
2028	\$0.91	\$14,092,000
2029	\$0.91	\$14,655,680
2030	\$0.91	\$15,241,907
2031	\$1.07	\$18,700,000
2032	\$1.07	\$19,448,000

all as provided in Resolution No. 11-02-25. Should this proposition be approved?

LEVY . . . YES ☐

LEVY . . . NO ☐

Section 7. 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 to pay costs of the Projects.

Section 8. 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 (Michael Merlino), telephone: 360.396.3010; email: MMerlino@nkschools.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 Kitsap County Prosecuting Attorney.

Section 9. 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 Assistant Superintendent 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 10. 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 11. Effective Date. This resolution takes effect from and after its adoption.

[Remainder of page intentionally left blank; signature page follows]

ADOPTED by the Board of Directors of North Kitsap School District No. 400, Kitsap County, Washington, at a special open public meeting, of which due notice was given as required by law, held on November 25, 2025.

NORTH KITSAP SCHOOL DISTRICT NO. 400
KITSAP COUNTY, WASHINGTON

President and Director

Vice President and Director

Director

Director

Director

ATTEST:

RACHEL DAVENPORT
Secretary to the Board of Directors

CERTIFICATION

I, RACHEL DAVENPORT, Secretary to the Board of Directors of North Kitsap School District No. 400, Kitsap County, Washington (the “District”), hereby certify as follows:

1. The foregoing Resolution No. 11-02-25 (the “Resolution”) is a full, true and correct copy of the Resolution duly adopted at a special meeting of the Board of Directors of the District (the “Board”) held at its regular meeting place on November 25, 2025 (the “Meeting”), as that Resolution appears in the records of the District, and the Resolution is now in full force and effect;

2. Written notice specifying the time, place and noting the business to be transacted (the “Notice”) was given to all members of the Board by mail, fax, electronic mail or by personal delivery at least 24 hours prior to the Meeting, a true and complete copy of the Notice is attached hereto as Appendix 1;

3. The Notice was also posted on the District’s website and prominently displayed at the main entrance of the District’s Administrative Office and the entrance to the special meeting location at least 24 hours prior to the Meeting;

4. The Notice was also given by mail, fax, electronic mail or by personal delivery at least 24 hours prior to the Meeting to each local radio or television station and to each newspaper of general circulation that has on file with the District a written request to be notified of special meetings and to any others to which such notices are customarily given by the District; and

5. The Meeting was duly convened and held 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: November 25, 2025.

NORTH KITSAP SCHOOL DISTRICT NO. 400
KITSAP COUNTY, WASHINGTON

RACHEL DAVENPORT
Secretary to the Board of Directors

APPENDIX 1

COPY OF NOTICE OF SPECIAL MEETING