

## OBJECTIVES

- District Initiatives Continued - Early Learning & Technology
- Capital Funding Overview - Understanding and Possibilities
- Next Steps - Prepare for prioritization

01

02

03

04

05

06

Meeting #3  
Recap &  
Introduction  
for Meeting #4

Early Learning

Technology

Time  
Out

Bond  
Committee  
Planning Q&A

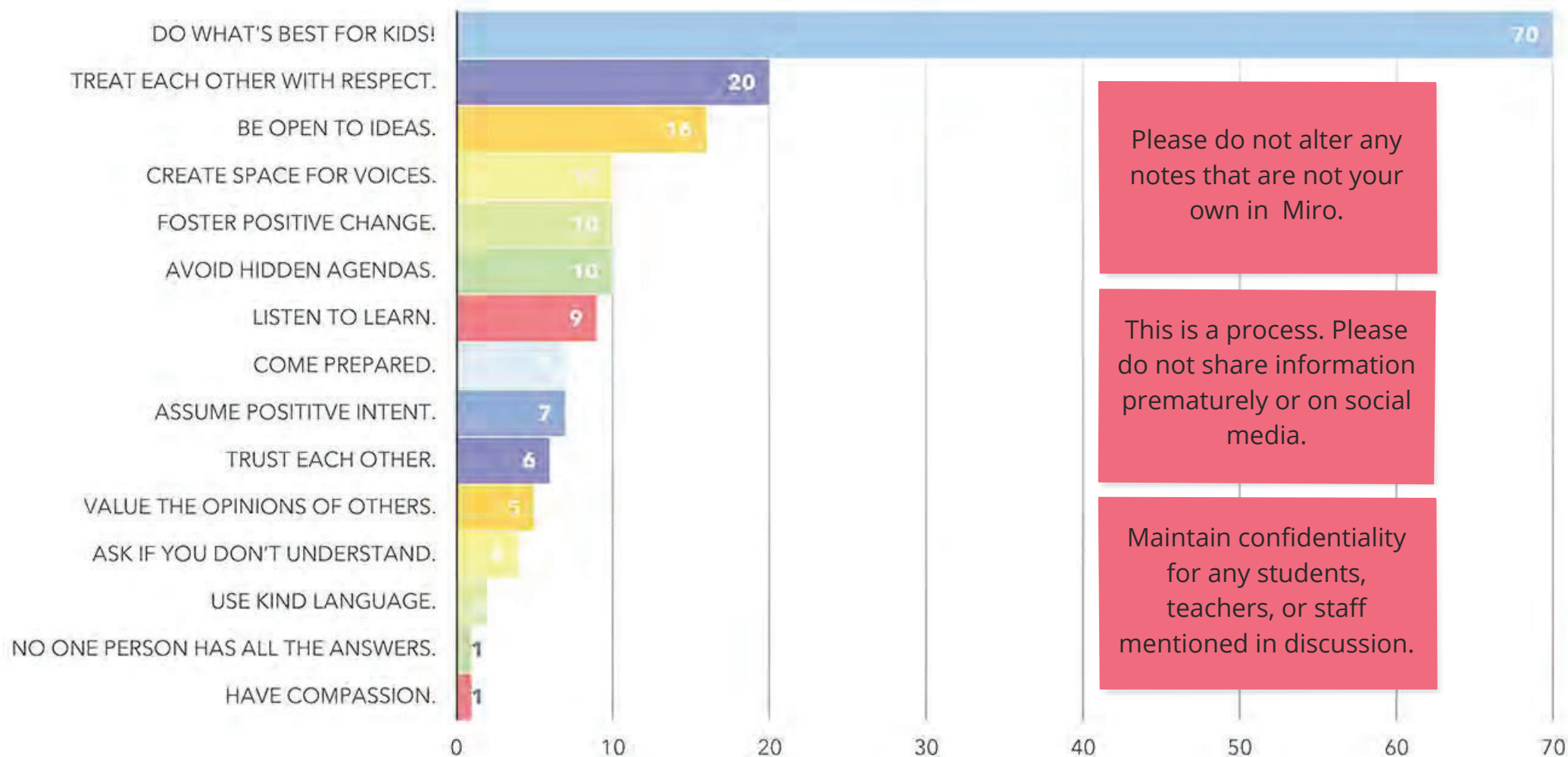
Bond History  
& Funding  
Sources

Closing & Next  
Steps

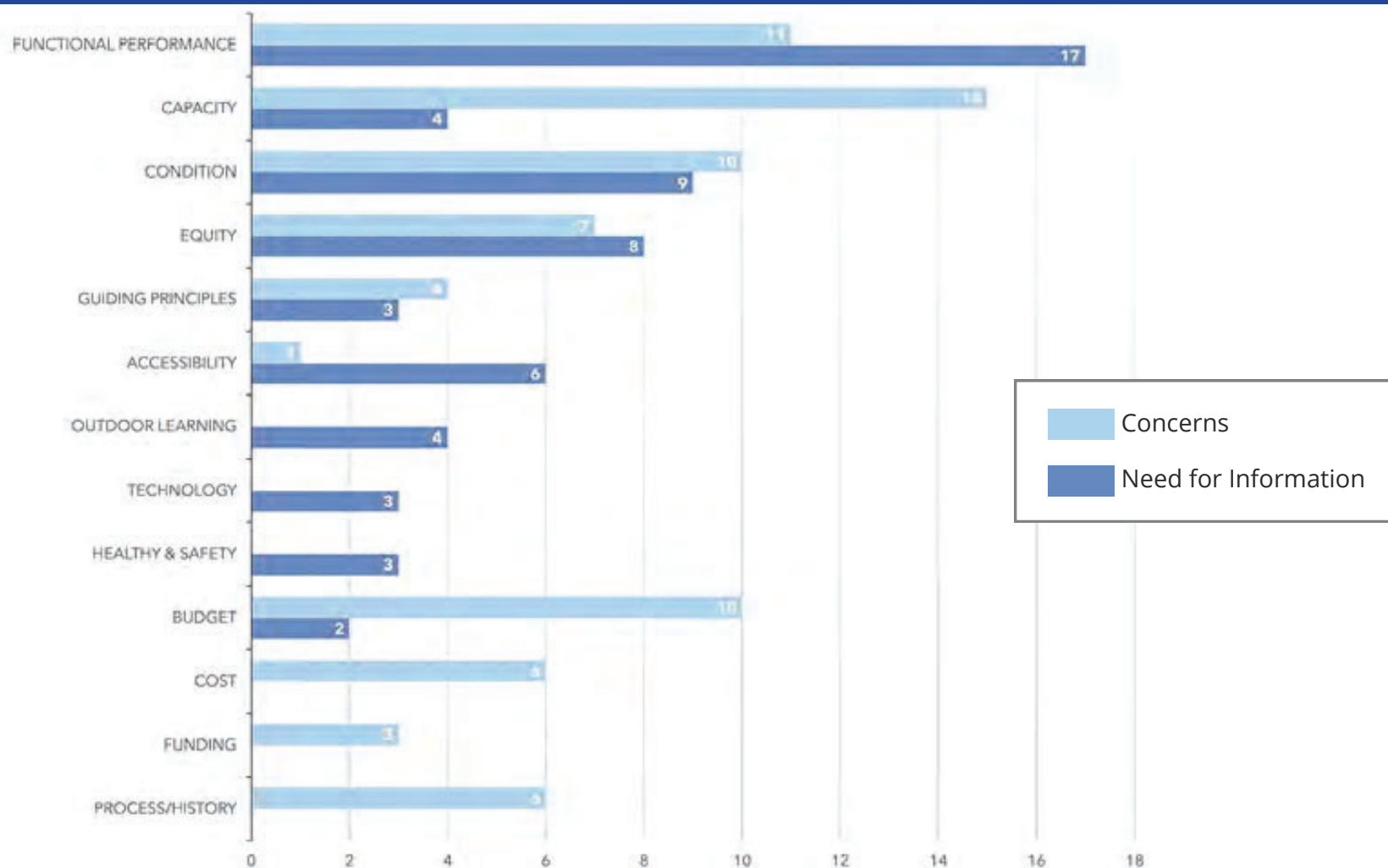
Q & A

Q & A

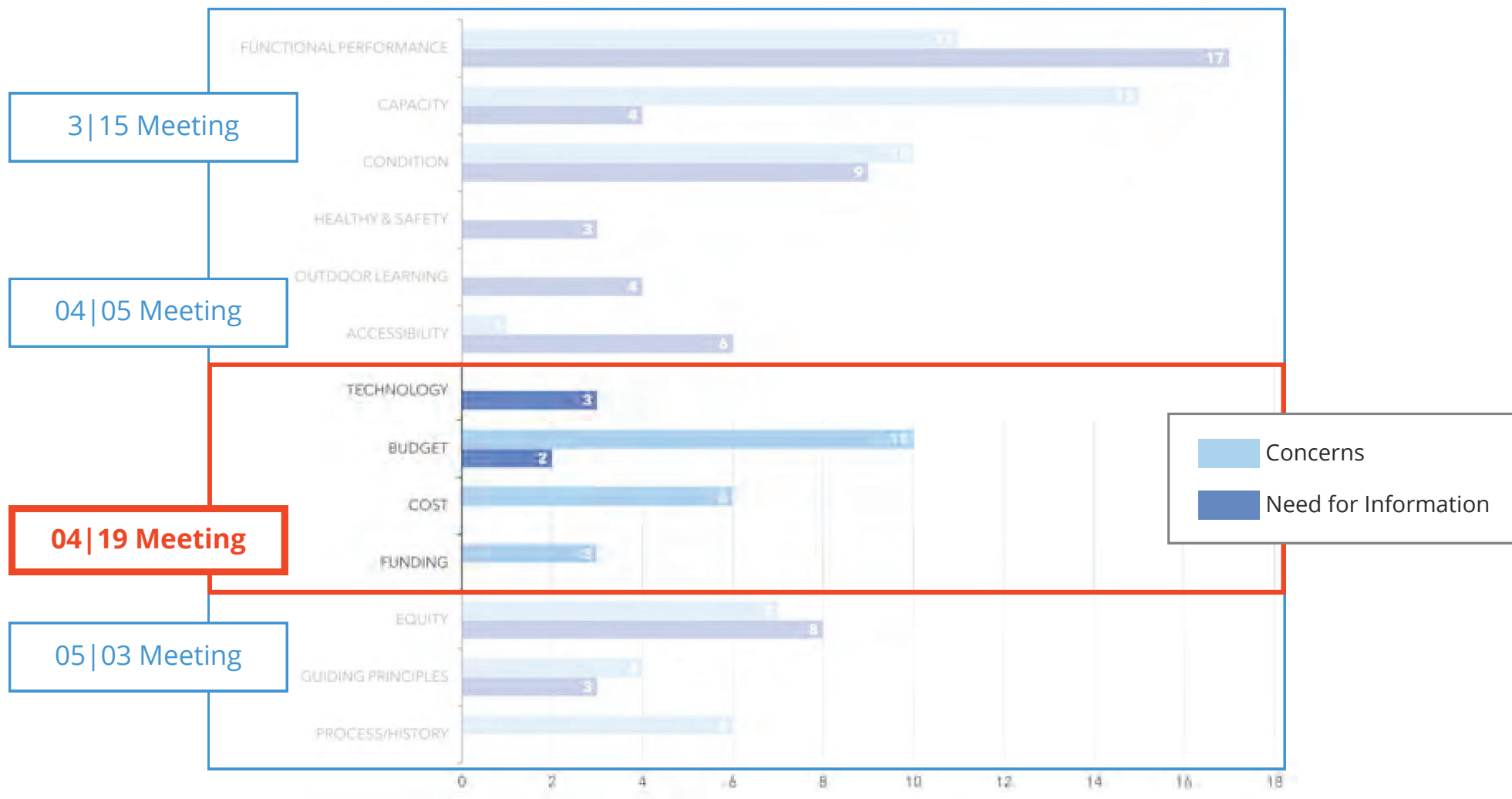
# Group "Norms"

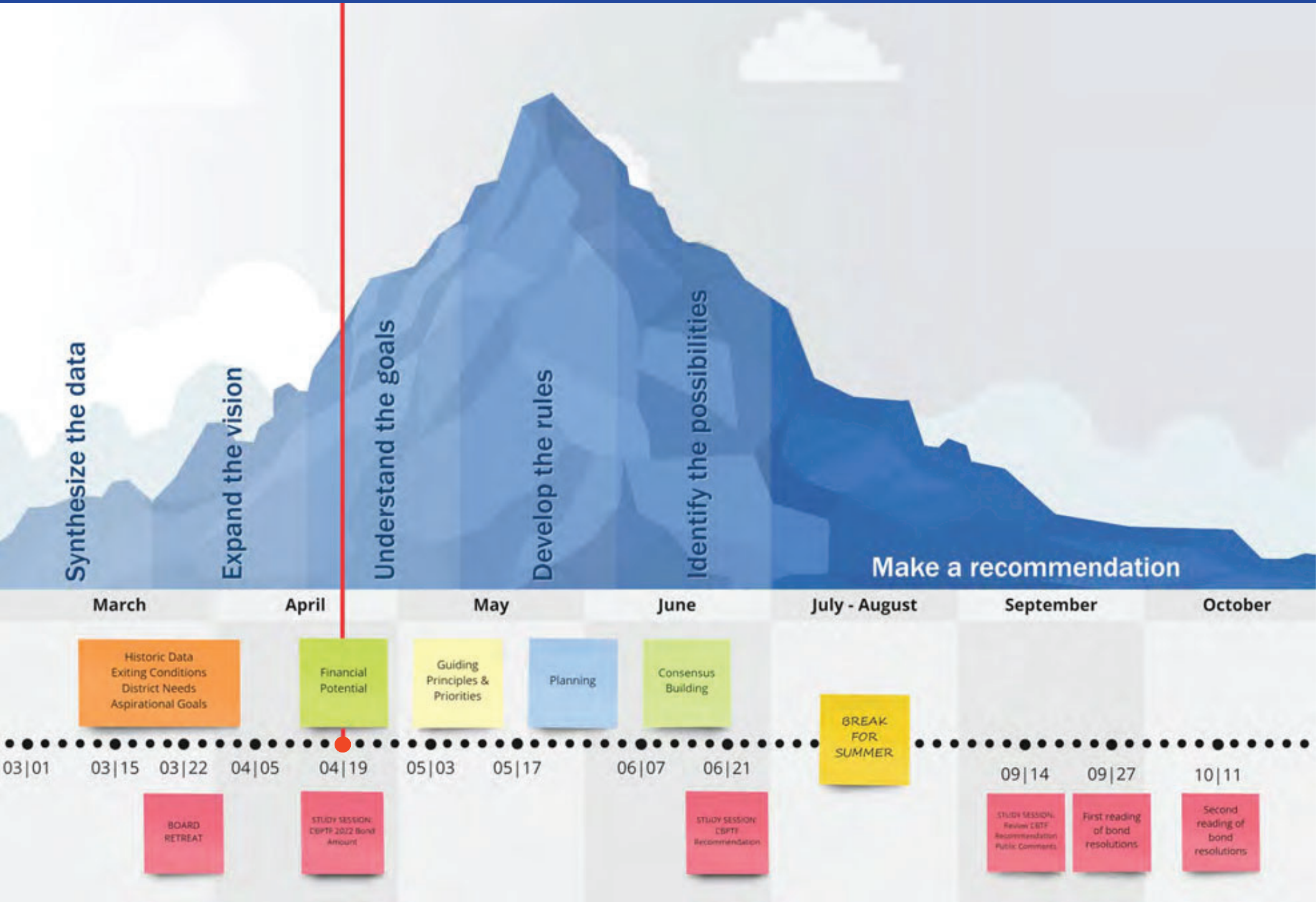


# Breakout: Info Needs & Concerns



# Breakout: Info Needs & Concerns





# What is a District Initiative?



Projects designed to meet strategic and aspirational goals.  
Projects that support all or most populations across the district.



# District Goals & Measures

## 2017-22 Strategic Plan Learning into the Future!



### Imagine the Possibilities!

Learning leads to change and change leads to growth and innovation. Learning into the future is a commitment to growth, innovation, and change.

With this strategic plan, Northshore School District is taking a step forward in a new direction. Learning into the future is a commitment to growth, innovation, and change. This strategic plan is a commitment to growth, innovation, and change. This strategic plan is a commitment to growth, innovation, and change.

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### Four Building Blocks

1	2	3	4
<b>Equitable Access to Personalized and Culturally Responsive Teaching &amp; Learning</b> <p>TEACHING &amp; LEARNING is the central function of our school system. We will activate our standards, practices and programs that engage every student in challenging work, regardless of their current level of performance. And, because "one size does not fit all," we will differentiate and personalize our teaching and learning to meet the unique strengths, backgrounds, abilities, and learning styles of each student.</p>	<b>Safe Climate and Strong Relationships with Families and Community</b> <p>Because SCHOOLS CAN'T DO IT ALONE, we will seek out all families as partners in student success, communication and learning. We will build strong relationships with our community to build strong schools where all students thrive, and where Northshore community members are working together to build a strong future.</p>	<b>Results-Focused Professional Learning and Supports for Staff</b> <p>By INVESTING IN PEOPLE, we can ensure that every teacher is growing and thriving in the learning and performance of Northshore's students, both in and out of school. We will ensure that every teacher is growing and thriving in the learning and performance of Northshore's students, both in and out of school.</p>	<b>Data-Informed, Needs-Based Resource Allocation</b> <p>By MANAGING THE WHOLE, we ensure that all aspects of our school system are aligned and working together in a coordinated, results-focused manner. We will ensure that every teacher is growing and thriving in the learning and performance of Northshore's students, both in and out of school.</p>

## Goals & Measures of Student Success

GOALS	MEASURES	EQUITY MEANS
<b>1 Success in the Early Years</b> <p>Each student participates in high-quality early learning experiences that prepare them for success in school and life.</p>	<ul style="list-style-type: none"> <li>Increased percentage of children who have successful outcomes in their early learning experiences.</li> <li>Increased percentage of children who are prepared for success in school and life.</li> <li>Increased percentage of children who are prepared for success in school and life.</li> <li>Increased percentage of children who are prepared for success in school and life.</li> <li>Increased percentage of children who are prepared for success in school and life.</li> </ul>	<p>Each student, regardless of background or experience, demonstrates academic and social-emotional competency for success in school and life.</p>
<b>2 Responsible, Resilient, Empathetic Learners</b> <p>Each student develops the skills and habits of a responsible, resilient, and empathetic learner.</p>	<ul style="list-style-type: none"> <li>Increased percentage of students who demonstrate responsible, resilient, and empathetic learning habits.</li> <li>Increased percentage of students who demonstrate responsible, resilient, and empathetic learning habits.</li> <li>Increased percentage of students who demonstrate responsible, resilient, and empathetic learning habits.</li> <li>Increased percentage of students who demonstrate responsible, resilient, and empathetic learning habits.</li> <li>Increased percentage of students who demonstrate responsible, resilient, and empathetic learning habits.</li> </ul>	<p>Each student demonstrates responsibility, resilience, and empathy in their learning and life experiences.</p>
<b>3 Growth for Every Student, Elimination of Outcome and Opportunity Gaps</b> <p>Each student achieves growth in learning and achievement, regardless of background or experience.</p>	<ul style="list-style-type: none"> <li>Increased percentage of students who demonstrate growth in learning and achievement.</li> <li>Increased percentage of students who demonstrate growth in learning and achievement.</li> <li>Increased percentage of students who demonstrate growth in learning and achievement.</li> <li>Increased percentage of students who demonstrate growth in learning and achievement.</li> <li>Increased percentage of students who demonstrate growth in learning and achievement.</li> </ul>	<p>Each student actively engages in learning and demonstrates growth in learning and achievement.</p>
<b>4 Innovative, Creative, Critical Thinkers</b> <p>Each student develops the skills and habits of an innovative, creative, and critical thinker.</p>	<ul style="list-style-type: none"> <li>Increased percentage of students who demonstrate innovative, creative, and critical thinking skills.</li> <li>Increased percentage of students who demonstrate innovative, creative, and critical thinking skills.</li> <li>Increased percentage of students who demonstrate innovative, creative, and critical thinking skills.</li> <li>Increased percentage of students who demonstrate innovative, creative, and critical thinking skills.</li> <li>Increased percentage of students who demonstrate innovative, creative, and critical thinking skills.</li> </ul>	<p>Each student engages in innovative, creative, and critical thinking in their learning and life experiences.</p>
<b>5 Ready for Lifelong Success after Graduation</b> <p>Each student is prepared for success in college, career, and life after graduation.</p>	<ul style="list-style-type: none"> <li>Increased percentage of students who are prepared for success in college, career, and life after graduation.</li> <li>Increased percentage of students who are prepared for success in college, career, and life after graduation.</li> <li>Increased percentage of students who are prepared for success in college, career, and life after graduation.</li> <li>Increased percentage of students who are prepared for success in college, career, and life after graduation.</li> <li>Increased percentage of students who are prepared for success in college, career, and life after graduation.</li> </ul>	<p>Each student demonstrates readiness for success in college, career, and life after graduation.</p>

"I want my school to give me a strong voice in what I think."

NORTHSHORE STUDENT

"I promise to bring engaging and meaningful learning experiences to you each day."

NORTHSHORE TEACHER

"Students will leave our school prepared to think critically, act responsibly, live compassionately, and confident they can meet the challenges that lie ahead."

NORTHSHORE COMMUNITY MEMBER

Board of Directors

Sharon McGowan, Vice President

Sharon McGowan, Vice President

Sharon McGowan, Vice President

Sharon McGowan, Vice President

Sharon McGowan, Vice President



# Early Learning

**Doreen Milburn**  
**Director of Early Childhood**



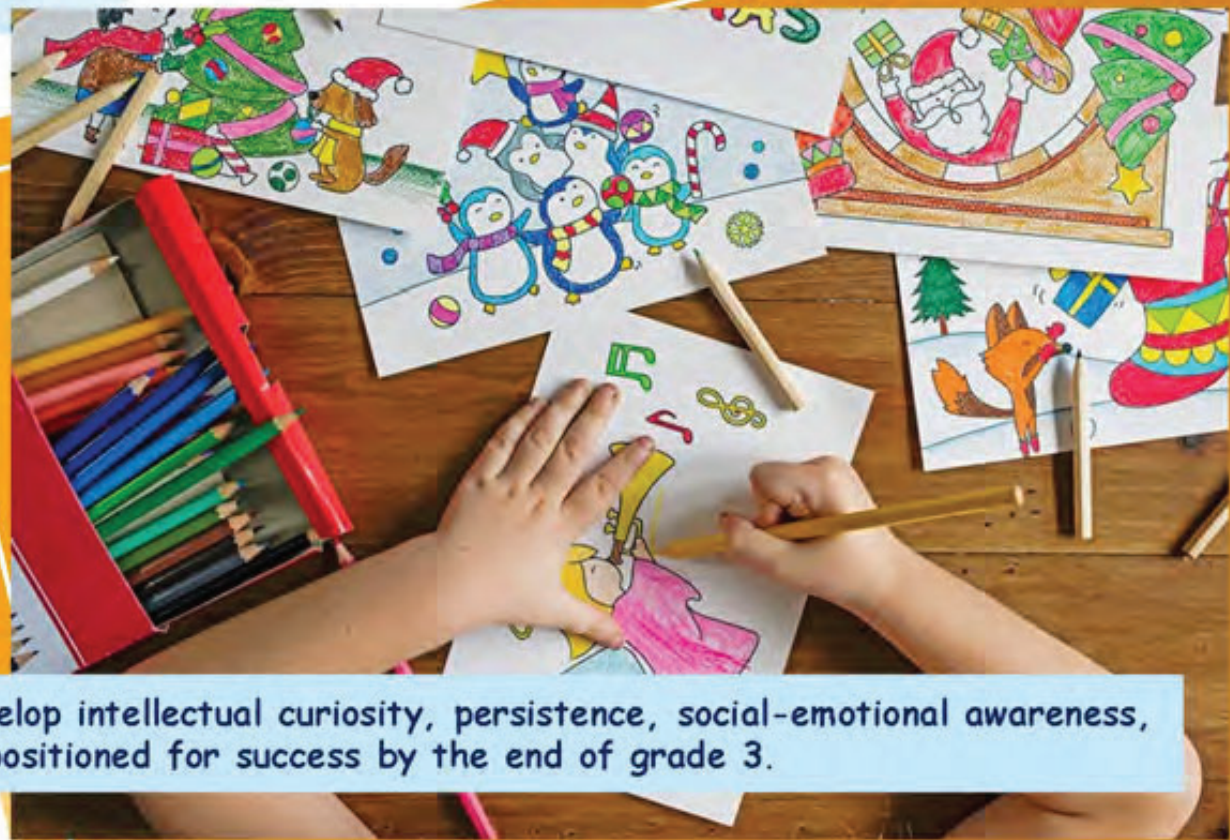


April  
2021

# Goal 1

Success in the Early  
Years

# What do we know about Early Learning?



Goal 1: Each student will develop intellectual curiosity, persistence, social-emotional awareness, and academic skills to be positioned for success by the end of grade 3.



## Early Childhood Education

### Benefits

- Lays the foundation for a lifetime of learning
- Helps prepare children to reach the appropriate academic level by third grade
- Higher lifetime earnings, owning a home, longer marriages
- Decreased risk of grade retention and special education
- Each dollar invested is returned four to nine times over

Early childhood education develops minds at the most formative stage of life

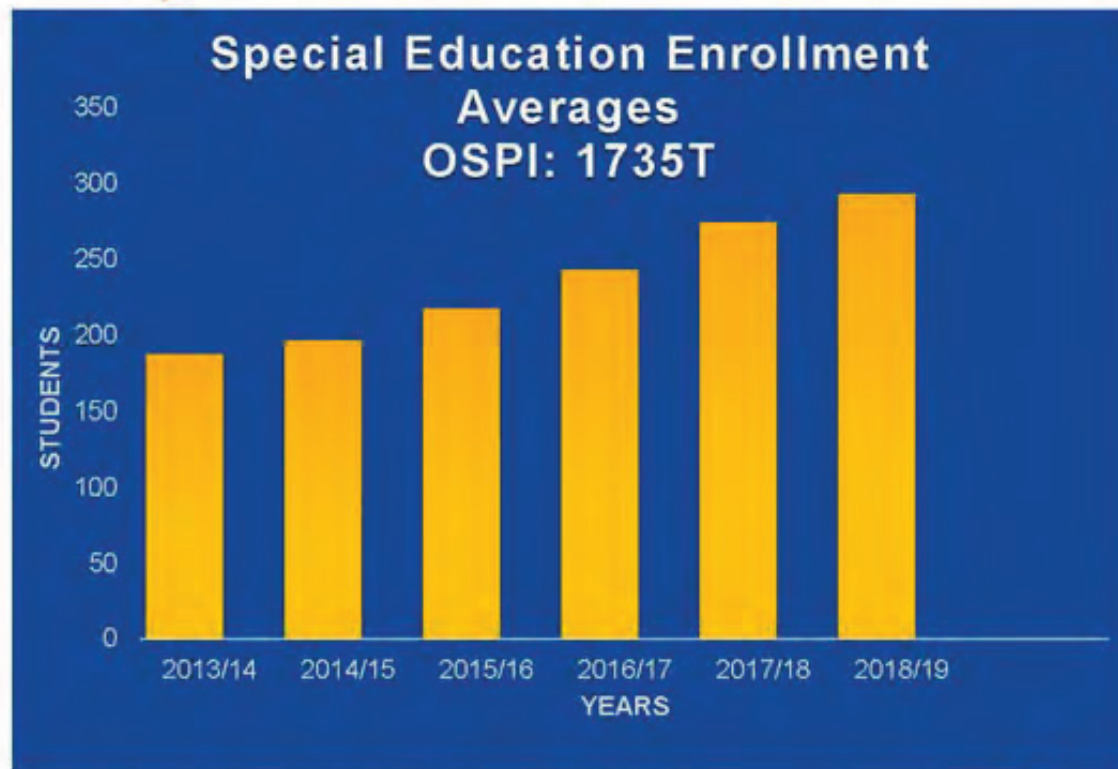
### Diffuses disparities

- Language skills as early as age 1 and 2 are predictive of a child's pre-literacy skills at age 5
- By age 3 children from economically disadvantaged families speak 30 million fewer words than those from more affluent families
- Early childhood education helps to even the playing field and ensure all children have the chance to build the skills they need to succeed in school and in life.

**Goal 1: Each student will develop intellectual curiosity, persistence, social-emotional awareness, and academic skills to be positioned for success by the end of grade 3.**

## 3-5 year olds

- Department of Early Learning
- Child Find
- Partnership with birth to 2 centers



Goal 1: Each student will develop intellectual curiosity, persistence, social-emotional awareness, and academic skills to be positioned for success by the end of grade 3.



## 2021 Federal Poverty Guideline

### Total Annual Income From All Sources

		Federal Poverty Level (FPL)							
		≤ 50%	51-99%	100%	101-110%	111-130%	131-200%	201-300%	
Family Size	1	6,440	6,441 to 12,751	12,752 to 12,880	12,881 to 14,168	14,169 to 16,744	16,745 to 25,760	25,761 to 38,640	
	2	8,710	8,711 to 17,246	17,247 to 17,420	17,421 to 19,162	19,163 to 22,646	22,647 to 34,840	34,841 to 52,260	
	3	10,980	10,981 to 21,740	21,741 to 21,960	21,961 to 24,156	24,157 to 28,548	28,549 to 43,920	43,921 to 65,880	
	4	13,250	13,251 to 26,235	26,236 to 26,500	26,501 to 29,150	29,151 to 34,450	34,451 to 53,000	53,001 to 79,500	
	5	15,520	15,521 to 30,730	30,731 to 31,040	31,041 to 34,144	34,145 to 40,352	40,353 to 62,080	62,081 to 93,120	
	6	17,790	17,791 to 35,224	35,225 to 35,580	35,581 to 39,138	39,139 to 46,254	46,255 to 71,160	71,161 to 106,740	
	7	20,060	20,061 to 39,719	39,720 to 40,120	40,121 to 44,132	44,133 to 52,156	52,157 to 80,240	80,241 to 120,360	
	8	22,330	22,331 to 44,213	44,214 to 44,660	44,661 to 49,126	49,127 to 58,058	58,059 to 89,320	89,321 to 133,980	
	9	24,600	24,601 to 48,708	48,709 to 49,200	49,201 to 54,120	54,121 to 63,960	63,961 to 98,400	98,401 to 147,600	
	10	26,870	26,871 to 53,203	53,204 to 53,740	53,741 to 59,114	59,115 to 69,862	69,863 to 107,480	107,481 to 161,220	
	11	29,140	29,141 to 57,697	57,698 to 58,280	58,281 to 64,108	64,109 to 75,764	75,765 to 116,560	116,561 to 174,840	
	12	31,410	31,411 to 62,192	62,193 to 62,820	62,821 to 69,102	69,103 to 81,666	81,667 to 125,640	125,641 to 188,460	
	13	33,680	33,681 to 66,686	66,687 to 67,360	67,361 to 74,096	74,097 to 87,568	87,569 to 134,720	134,721 to 202,080	
	14	35,950	35,951 to 71,181	71,182 to 71,900	71,901 to 79,090	79,091 to 93,470	93,471 to 143,800	143,801 to 215,700	
	15	38,220	38,221 to 75,676	75,677 to 76,440	76,441 to 84,084	84,085 to 99,372	99,373 to 152,680	152,681 to 229,320	

Goal 1: Each student will develop intellectual curiosity, persistence, social-emotional awareness, and academic skills to be positioned for success by the end of grade 3.



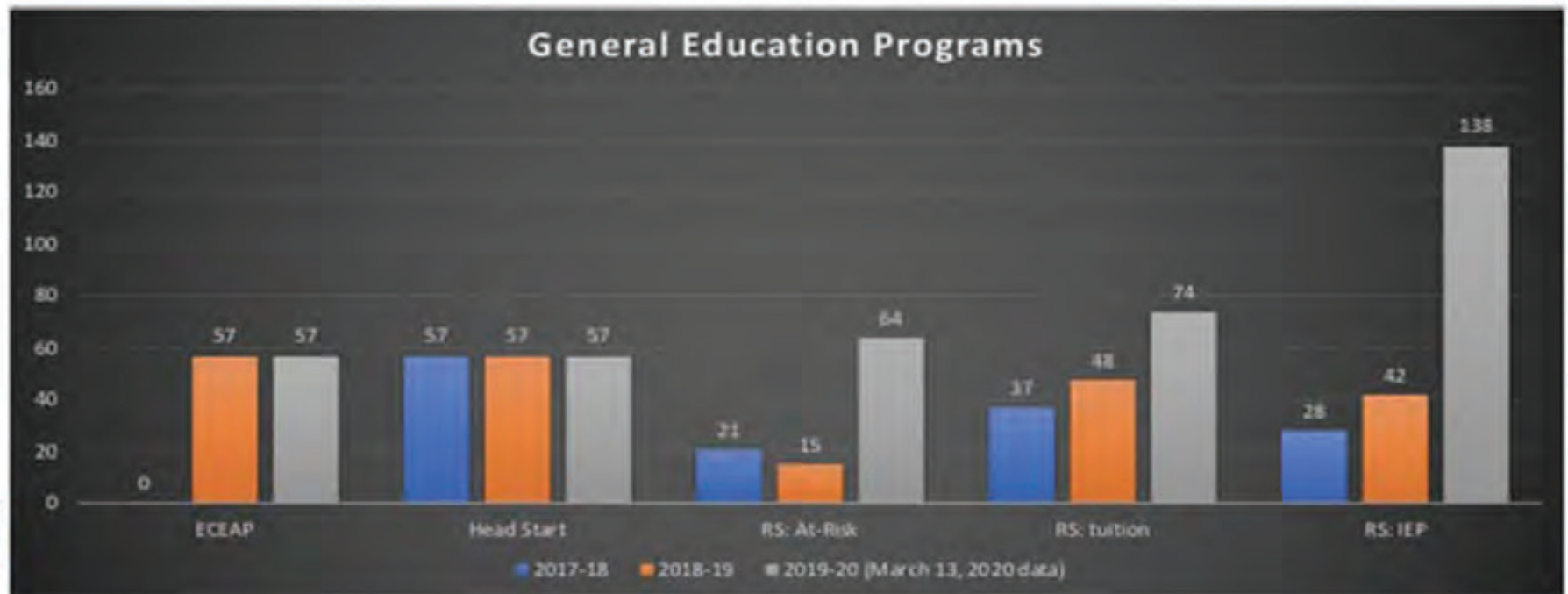
## Head Start/ECEAP Estimated Eligible Children within NSD Boundaries

(Saturation Study Data 2017)

	Estimated Eligible Children	Ready Start	Head Start	ECEAP	% Children Served	Unserved Eligible Children
2016/2017	250	24	0	0	9%	226
2017/2018	250	24	57	0	32%	169
2018/2019	250	24	57	57	55%	114
2019/2020	250	64	57	57	71%	72

Goal 1: Each student will develop intellectual curiosity, persistence, social-emotional awareness, and academic skills to be positioned for success by the end of grade 3.

## Increased Access to General Education Learning Environments Northshore Early Childhood



Goal 1: Each student will develop intellectual curiosity, persistence, social-emotional awareness, and academic skills to be positioned for success by the end of grade 3.

The background of the right side of the image features several decorative elements: a red pencil pointing towards the top left, an orange pencil pointing towards the top right, and a green pencil pointing towards the bottom right. There are also various colored paper scraps in shades of blue, red, orange, and yellow scattered around the text and pencils.

Thank You!

Doreen Milburn



# Technology Infrastructure Funding

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# Historical Technology Bond Funding

- 1994/1996 **\$10.3 M** Wide Area Network, Digital Phone System Phase 1
  - *Dial-up access to WSIPC, 1.5 Mbps/0.5 Mbps WAN, 6,000 Computers, AppleTalk*
- 1998 **\$8.4 M** Building Wiring to Cat 5, Digital Phones Phase 2
  - *1.5 Mbps Internet (T1), 3.0 Mbps/0.5 Mbps WAN, 9,000 computers, local servers*
- 2002 **\$8.5 M** Fiber Optic WAN, Building Wiring, Routers, Wireless
  - *100 Mbps Internet (2005), 1 Gbps/I-Net WAN, Central servers, Aruba wireless*
- 2006 **\$6.0 M** WAN Phase 2, Instructional Presentation Systems
  - *100 Mbps Internet, 1 Gbps/I-Net WAN, Central file server, Aruba wireless to classrooms*
- 2010 **\$10 M** WAN Phase 3, Classroom Audio, VoIP Phones, Routers
  - *2 Gbps Internet (2 ISPs), 10 Gbps/1 Gbps WAN, Virtual servers, ShoreTel VoIP phone system, Google (2012)*
- 2014 **\$6.5 M** School Network Modernization, NCHS WAN, Storage, BYOD
  - *22 Gbps Internet, 20/10/1 Gbps WAN, more virtual, double wireless, 11,000 iPads and Chromebooks deployed*
- 2018 **\$8.1 M** School Networks, Routers, Switches, Wireless, 10G WAN
  - *22 Gbps Internet, 40/10 Gbps WAN, all virtual, 1:1 Student devices (over 20,000 devices total), Microsoft O365*





# **2022-26 Technology Bond Projects**

## **MAINTENANCE**

The current Technology infrastructure requires regular replacement of equipment just to keep the level of performance and capabilities we currently have.

## **CONSTRUCTION**

Most schools are still depending on network cable installed in the early 1990s.

## **CLASSROOM TECHNOLOGY**

Systems that are ten years old or older need to be modernized.

## **NEW PROJECTS**

These are projects that will enhance our existing services or bring in new technologies.

## MAINTENANCE

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**Wireless Modernization** - 1,600 APs will age out by 2026 in 27 schools

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**Switch Modernization** - 200 switches to replace those aging out and provide more power

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**Firewalls and Internet Equipment** - 10-year-old equipment will need to be replaced

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**Phone System Replacement** - 12-year-old system will move to cloud/hybrid model

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**WAN Fiber Pathways** - Major pathways need to be replaced due to State construction.

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# CONSTRUCTION

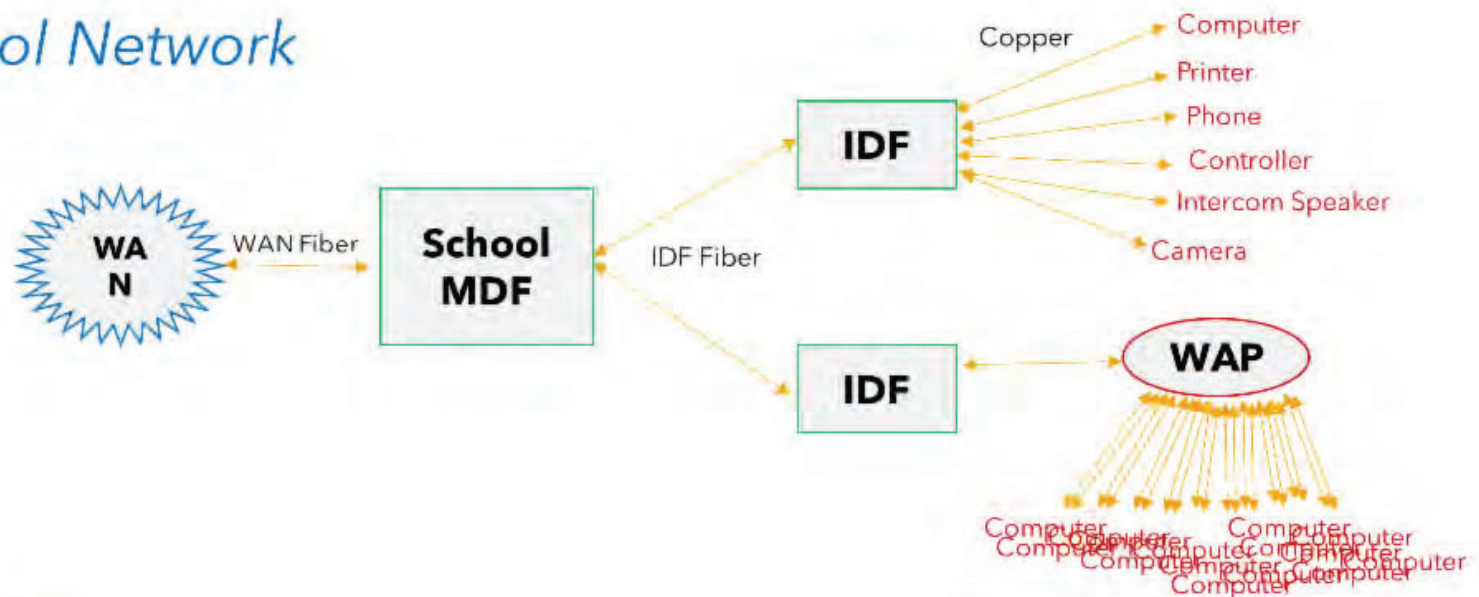
## Elementary School Wiring Modernizations

Faster fiber optic interconnects, faster wiring to wireless access points

## Middle School Wiring Modernizations

Faster wiring to wireless access points

### • Typical School Network





## CLASSROOM TECHNOLOGY

### **Audio Enhancement Modernization**

Replace 10-year-old equipment with enhanced systems



## NEW PROJECTS

### **Outdoor Wireless Network Coverage**

Coverage for open spaces between buildings on school campuses

### **Cellular Enhancement in Buildings**

Improve cellular reception in buildings.

**NOTE:** *NOT allowed to enhance cellular outside of buildings due to FCC restrictions!*



A photograph of a young woman with long dark hair, wearing a white lab coat, sitting at a desk in a classroom and typing on a laptop. The background is slightly blurred, showing other students and classroom furniture. The text 'Q&A' is overlaid in the center in a blue, hand-drawn style font.

Q&A

*Serving*



# BOND AND LEVY OVERVIEW

APRIL 19, 2021

# DISCUSSION TOPICS

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- Capital Funding Sources
- Election History and Timing
- Bond Planning
- Example Tax Rate Analysis
- Operating Levy Planning

# CAPITAL FUNDING SOURCES

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- State Assistance:
  - Study and Survey Grant
  - State School Construction Assistance Program (SCAP)
  - Various other state grant programs
  - <http://www.k12.wa.us/SchFacilities/>
- Bonds:
  - The primary method used by Washington school districts to finance the local share of capital projects
  - Cash is generated up front
  - Payments can be spread over time
  - Taxpayer equity – period of benefit matches payment responsibility
  - Districts have some control over taxpayer impacts

# CAPITAL FUNDING SOURCES

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- Voter-approved bonds:
  - Unlimited Tax General Obligation (UTGO) Bonds
  - Repaid with property taxes
  - Approved with a 60% yes vote, 40% validation
  - Voted debt capacity is 5% of assessed value
  - 40-year maximum term
  - May only be submitted to voters twice in a calendar year
  
- Non-voted bonds:
  - Limited General Obligation (LGO) Bonds
  - Repaid with existing revenue sources
  - May not be used for “new” construction
  - Non-voted debt capacity is 3/8 of 1% of assessed value
  - Recent legislative action to increase public notice prior to selling non-voted debt

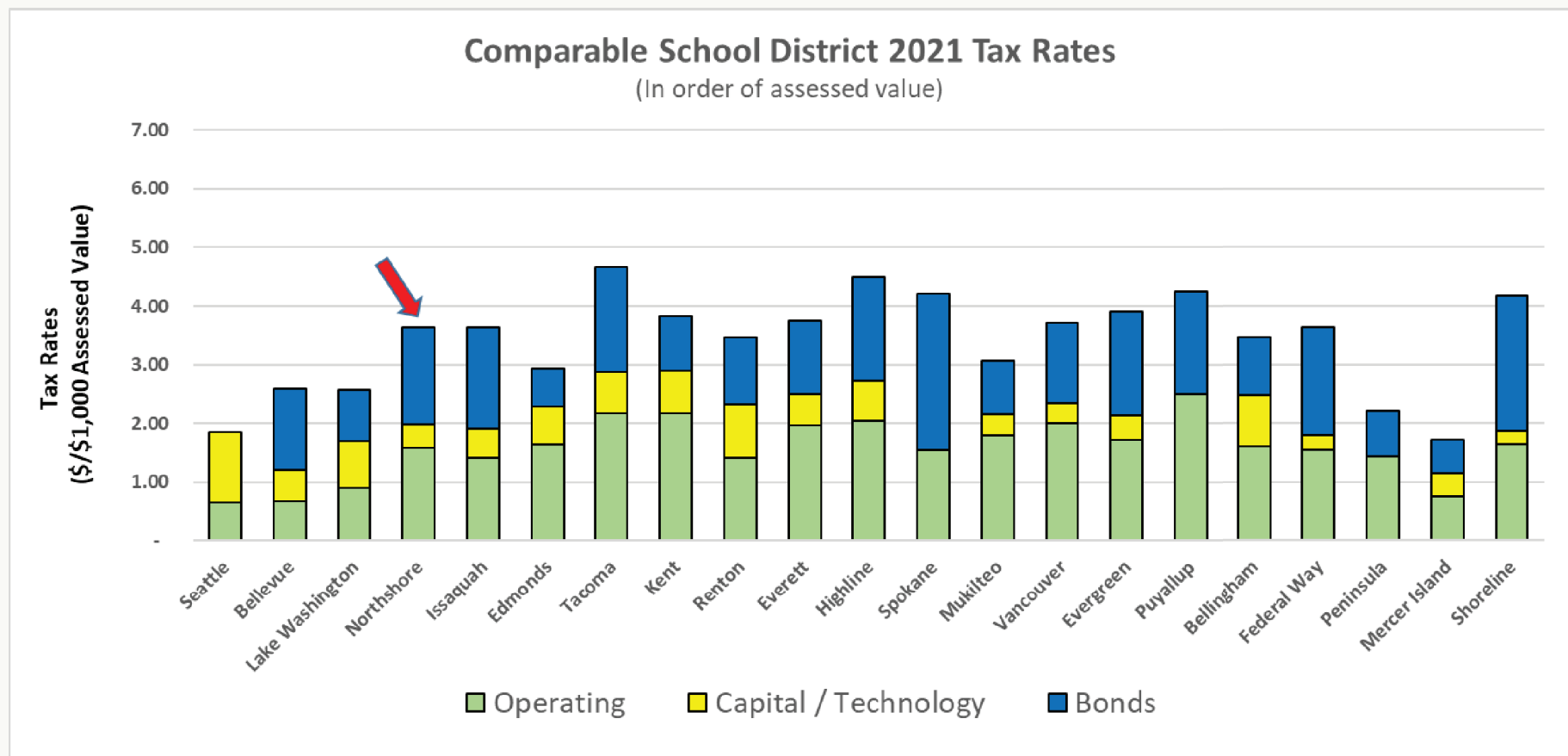


# CAPITAL FUNDING SOURCES

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- Capital projects levy / (Technology Levy)
  - Pay costs to construct, modernize or remodel school facilities (includes technology improvements)
  - One-to six-year collection
  - No interest cost
  - 50% voter approval requirement
  - Potential life cycle mismatch for longer-lived assets
  - Additional capital projects levy may be authorized for the same period (capital / technology)
  - Cannot be used to pay interest on non-voted debt
  - May be resubmitted to voters only once in the same 12-month period

# COMPARABLE TAX RATES



# NORTHSHORE ELECTION HISTORY

- The District has benefitted from strong community support for operating, technology, and bond measures every four years

Historical EP&O Levy Elections

<u>Date</u>	<u>% Yes</u>	<u>Approval</u>	<u>Total Amount</u>	<u>Collection Year</u>
February 2018	61.89%	Yes	\$ 60,000,000	2022
			59,000,000	2021
			58,000,000	2020
			57,000,000	2019
February 2014	69.32%	Yes	\$ 51,500,000	2018
			50,500,000	2017
			49,500,000	2016
			48,500,000	2015
** August 2010	53.16%	Yes	\$ 2,600,000	2014
			2,600,000	2013
			2,300,000	2012
			4,500,000	2011
February 2010	67.16%	Yes	\$ 44,500,000	2014
			43,000,000	2013
			41,500,000	2012
			40,000,000	2011
February 2006	70.71%	Yes	\$ 37,000,000	2010
			36,000,000	2009
			35,000,000	2008
			34,000,000	2007

Historical Bond Elections

<u>Date</u>	<u>% Yes</u>	<u>Approval</u>	<u>Par Amount</u>
February 2018	60.78%	Yes	\$ 275,000,000
February 2014	64.72%	Yes	\$ 177,500,000
February 2010	62.19%	Yes	\$ 149,200,000
February 2006	64.75%	Yes	\$ 123,000,000

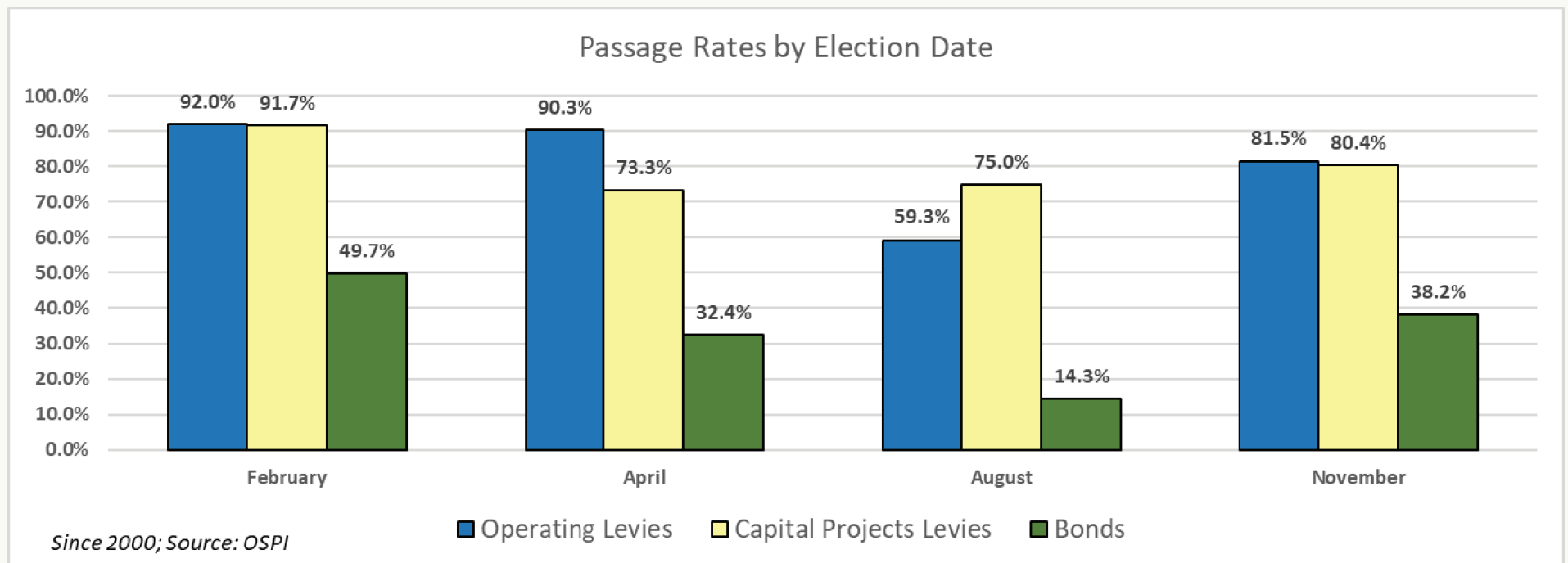
Historical Tech Levy Elections

<u>Date</u>	<u>% Yes</u>	<u>Approval</u>	<u>Total Amount</u>	<u>Collection Year</u>
February 2018	61.76%	Yes	\$ 15,500,000	2022
			15,500,000	2021
			15,500,000	2020
			15,500,000	2019
February 2014	68.28%	Yes	\$ 8,000,000	2018
			8,000,000	2017
			8,000,000	2016
			8,000,000	2015
February 2010	65.92%	Yes	\$ 6,000,000	2014
			6,000,000	2013
			6,000,000	2012
			6,000,000	2011
February 2006	69.83%	Yes	\$ 4,500,000	2010
			4,500,000	2009
			4,500,000	2008
			4,500,000	2007

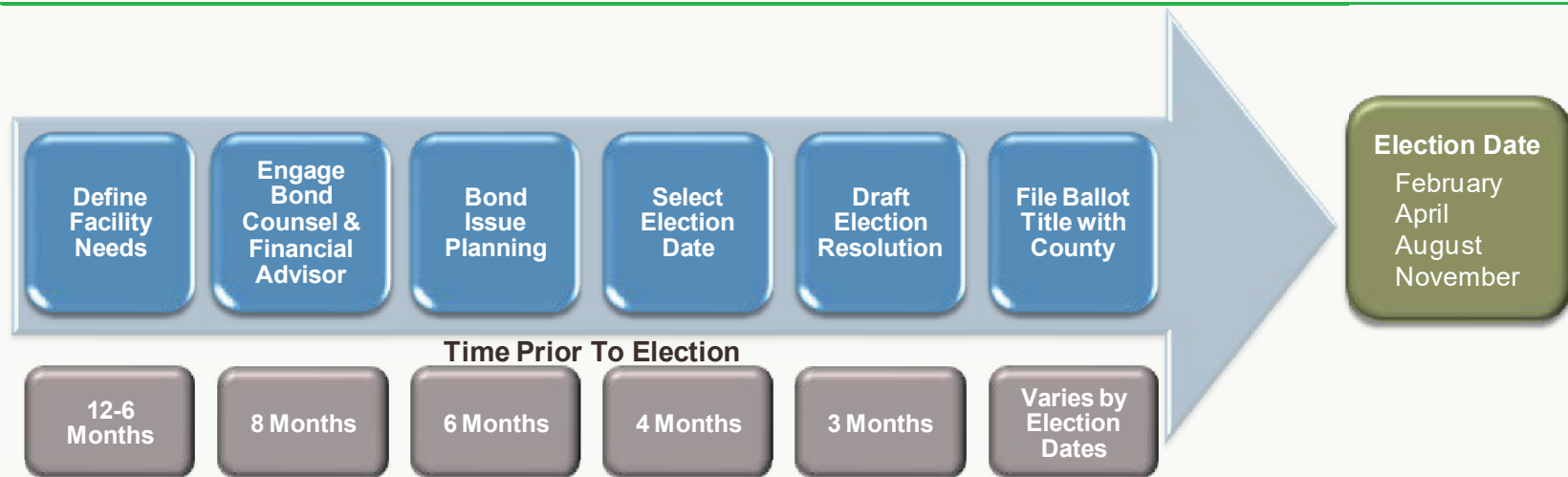
\*\* Supplemental Maintenance and Operation Levy

# ELECTION TIMING

- The majority of school districts utilize the February Ballot for elections
- April Elections for operating levies are often following a levy failure in February



# BOND PLANNING



## 2022 Special Election and Resolution Filing Dates

<u>Election Date</u>	<u>Resolution Filing Date</u>
February 8, 2022	December 10, 2021
April 26, 2022	February 25, 2022
August 2, 2022 – Primary Election	May 13, 2022
November 8, 2022 – Mid-Term	August 2, 22



# BOND PLANNING



Bond Election Planning	February 2022 Election
February - July:	Facility Committee evaluates facilities needs and engages in community research to develop project priorities.
July - August:	Facility Committee finalizes scope of projects, determines local share cost (i.e., maximum principal amount of bonds) and projected financing plan for bond sales and tax levy rates.
August - September:	Upon recommendation of Facilities Committee, the Board finalizes the scope of the project, local share and financing plan, and directs preparation of bond election resolution by bond counsel
October - November:	Board considers and adopts bond election resolution. Board reviews bond explanatory statement for inclusion in local voters' pamphlet. Board appoints pro/con committee members after adoption of bond election resolution.
December 10, 2021:	Bond election resolution filing deadline with the County Auditor. Bond explanatory statement and pro/con appointments to be filed with the Auditor by this same date.
December 10 - __:	Within one (1) day of receipt, District administration and bond counsel review draft ballot (and notice of special election) as prepared by Auditor. Challenge allowed within 10 days of receipt.
January 21, 2022:	Ballots mailed to voters.
February 8, 2022:	ELECTION.
February 18, 2022:	Election results certified.

# FUNDING OPTIONS

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## Options Considered

1. \$250 million new bond authorization; \$2.50/\$1,000 operating levy; level technology rate
2. \$300 million new bond authorization; \$2.50/\$1,000 operating levy; level technology rate

# ASSESSED VALUE AND TAX RATES

**Tax Rates** = \$ levied by District / (Assessed Value of District / 1,000)

**Tax Amount** per Property = Assessed Value / \$1,000 X Tax Rate

## Example

- \$500,000 Property
- \$1.00 Tax Rate
- Tax amount = \$500 x 1.00 = \$500 per year

# TAX RATE ANALYSIS

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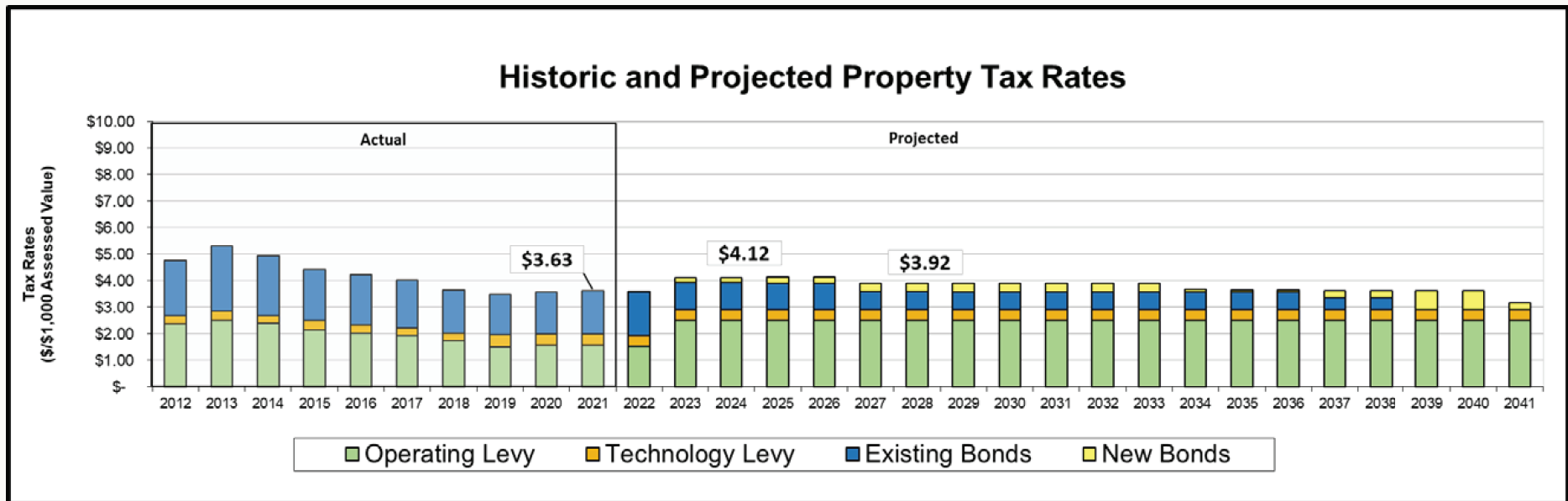
## Key Inputs

- Election date: February 2022
- Bond authorization:
  - \$250 million
  - \$300 million
- Operating levy is renewed for four years :
  - \$2.50 tax rate
- Current technology levy is renewed at the same tax rate for four additional years
- Assessed value growth:
  - 2022 and later: 4.00%
- Bonds are sold in two series in 2022 and 2023
- Interest rates:
  - 2022 Issue: Current rates +.75%
  - 2023 Issue: Current rates +1.00%
- Maximum bond term:
  - 21 years



# PROJECTED TAX RATES

- \$250 million bond authorization
- \$2.50/\$1,000 operating levy
- \$.41/\$1,000 technology levy



# PROJECTED TAX RATES

- \$250 million bond authorization
- \$2.50/\$1,000 operating levy
- \$.41/\$1,000 technology levy

Tax Rates						
Year	Bond Tax Rates					Total Tax Rates
	Existing Bonds	New Bonds	Total Bonds	Technology Levy	Operating Levy	
2012	\$ 2.06	\$ -	\$ 2.06	\$ 0.32	\$ 2.37	\$ 4.75
2013	2.46	-	2.46	0.33	2.51	5.30
2014	2.23	-	2.23	0.30	2.39	4.92
2015	1.93	-	1.93	0.35	2.15	4.43
2016	1.87	-	1.87	0.33	2.02	4.22
2017	1.78	-	1.78	0.30	1.93	4.01
2018	1.65	-	1.65	0.27	1.74	3.66
2019	1.53	-	1.53	0.46	1.50	3.49
2020	1.57	-	1.57	0.42	1.57	3.56
2021	1.64	-	1.64	0.41	1.58	3.63
2022	1.61	-	1.61	0.40	1.54	3.55
2023	1.02	0.19	1.21	0.41	2.50	4.12
2024	1.02	0.19	1.21	0.41	2.50	4.12
2025	1.00	0.21	1.21	0.41	2.50	4.12
2026	1.00	0.21	1.21	0.41	2.50	4.12
2027	0.68	0.32	1.01	0.41	2.50	3.92
2028	0.68	0.33	1.01	0.41	2.50	3.92
2029	0.67	0.33	1.01	0.41	2.50	3.92
2030	0.67	0.34	1.01	0.41	2.50	3.92
2031	0.67	0.34	1.01	0.41	2.50	3.92
2032	0.67	0.34	1.01	0.41	2.50	3.92
2033	0.67	0.34	1.01	0.41	2.50	3.92
2034	0.67	0.15	0.82	0.41	2.50	3.73
2035	0.67	0.09	0.76	0.41	2.50	3.67
2036	0.67	0.09	0.76	0.41	2.50	3.67
2037	0.46	0.25	0.71	0.41	2.50	3.62
2038	0.46	0.25	0.71	0.41	2.50	3.62
2039	-	0.71	0.71	0.41	2.50	3.62
2040	-	0.71	0.71	0.41	2.50	3.62
2041	-	0.25	0.25	0.41	2.50	3.16

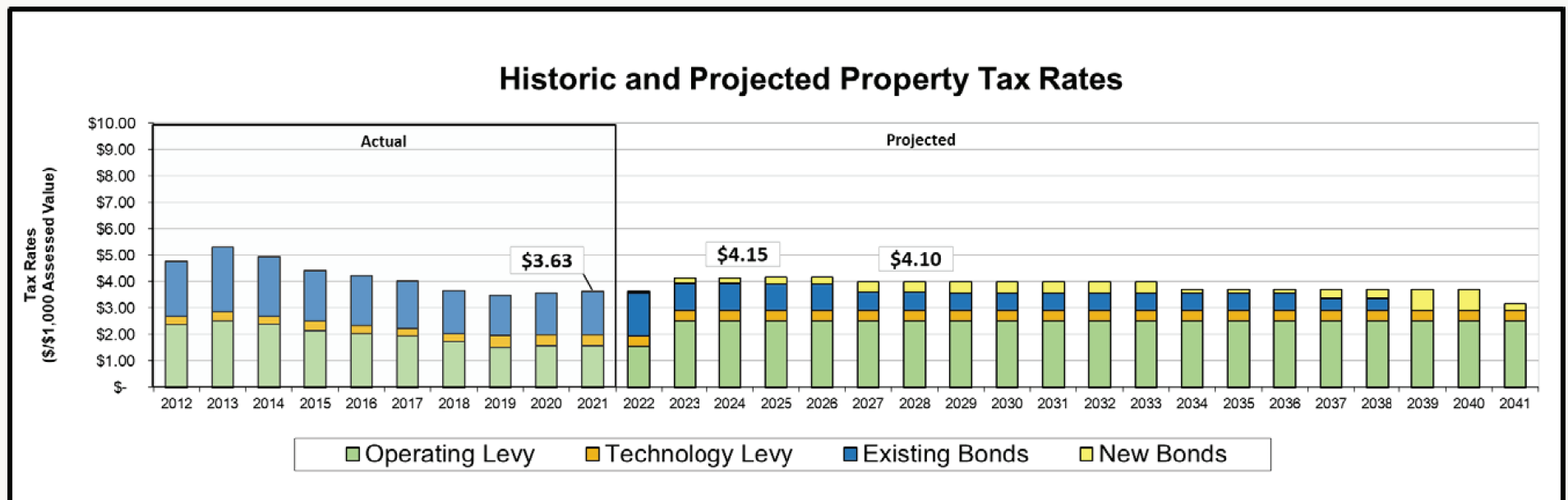
# PROJECTED LEVY AMOUNTS

- \$250 million bond authorization
- \$2.50/\$1,000 operating levy
- \$.41/\$1,000 technology levy

Assessed Value			Property Tax Levies (\$1,000's)						
Year	Bond / Capital Levy Assessed Value	Growth Rate	Debt Service			Levy Amounts			Total District Levy
			Existing Bonds	2022 Bonds	2023 Bonds	Total Bonds	Technology Levy	Operating Levy	
2012	\$18,512,872	-6.48%	\$38,114	\$ -	\$ -	\$ 38,114	\$ 6,000	\$ 43,800	\$ 87,914
2013	18,190,761	-1.74%	44,667	-	-	44,667	6,000	45,600	96,267
2014	19,732,729	8.48%	44,090	-	-	44,090	6,000	47,100	97,190
2015	22,610,386	14.58%	43,700	-	-	43,700	8,000	48,500	100,200
2016	24,545,946	8.56%	45,900	-	-	45,900	8,000	49,500	103,400
2017	26,278,492	7.06%	46,710	-	-	46,710	8,000	50,620	105,330
2018	29,603,004	12.65%	48,800	-	-	48,800	8,000	51,500	108,300
2019	33,766,354	14.06%	51,720	-	-	51,720	15,509	50,649	117,878
2020	37,043,409	9.71%	57,984	-	-	57,984	15,516	58,089	131,589
2021	37,497,991	1.23%	61,437	-	-	61,437	15,547	59,187	136,170
2022	38,997,910	4.00%	62,978	-	-	62,978	15,500	60,000	138,478
2023	40,557,827	4.00%	41,515	7,690	-	49,205	16,500	101,210	166,915
2024	42,180,140	4.00%	42,888	4,360	3,834	51,081	17,200	105,258	173,540
2025	43,867,345	4.00%	43,931	4,360	4,972	53,263	18,000	109,469	180,731
2026	45,622,039	4.00%	45,756	4,360	5,201	55,317	18,800	113,847	187,964
2027	47,446,921	4.00%	32,351	7,775	7,593	47,719	19,400	118,401	185,520
2028	49,344,797	4.00%	33,496	8,309	7,898	49,702	20,100	123,137	192,939
2029	51,318,589	4.00%	34,558	8,920	8,210	51,688	20,904	128,063	200,655
2030	53,371,333	4.00%	35,667	9,551	8,540	53,758	21,740	133,185	208,683
2031	55,506,186	4.00%	37,093	9,933	8,881	55,907	22,610	138,513	217,029
2032	57,726,434	4.00%	38,568	10,337	9,240	58,145	23,514	144,053	225,712
2033	60,035,491	4.00%	40,140	10,724	9,602	60,466	24,455	149,815	234,736
2034	62,436,911	4.00%	41,713	6,054	3,201	50,968	25,433	155,808	232,209
2035	64,934,387	4.00%	43,398	2,674	3,201	49,273	26,450	162,040	237,763
2036	67,531,762	4.00%	45,131	2,674	3,201	51,006	27,508	168,522	247,036
2037	70,233,033	4.00%	32,132	6,534	11,146	49,812	28,609	175,263	253,683
2038	73,042,354	4.00%	33,420	6,790	11,593	51,803	29,753	182,273	263,829
2039	75,964,048	4.00%	-	41,819	12,055	53,874	30,943	189,564	274,381
2040	79,002,610	4.00%	-	20,020	36,009	56,029	32,181	197,147	285,357
2041	82,162,715	4.00%	-	-	20,800	20,800	33,468	205,032	259,300
Actual						\$ 70,500	Authorized		
Projected						Preliminary	Levy Lid		

# PROJECTED TAX RATES

- **\$300** million bond authorization
- \$2.50/\$1,000 operating levy
- \$.41/\$1,000 technology levy





# PROJECTED TAX RATES

- \$300 million bond authorization
- \$2.50/\$1,000 operating levy
- \$.41/\$1,000 technology levy

Tax Rates						
Year	Bond Tax Rates					Total Tax Rates
	Existing Bonds	New Bonds	Total Bonds	Technology Levy	Operating Levy	
2012	\$ 2.06	\$ -	\$ 2.06	\$ 0.32	\$ 2.37	\$ 4.75
2013	2.46	-	2.46	0.33	2.51	5.30
2014	2.23	-	2.23	0.30	2.39	4.92
2015	1.93	-	1.93	0.35	2.15	4.43
2016	1.87	-	1.87	0.33	2.02	4.22
2017	1.78	-	1.78	0.30	1.93	4.01
2018	1.65	-	1.65	0.27	1.74	3.66
2019	1.53	-	1.53	0.46	1.50	3.49
2020	1.57	-	1.57	0.42	1.57	3.56
2021	1.64	-	1.64	0.41	1.58	3.63
2022	1.61	-	1.61	0.40	1.54	3.55
2023	1.02	0.22	1.24	0.41	2.50	4.15
2024	1.02	0.23	1.24	0.41	2.50	4.15
2025	1.00	0.24	1.24	0.41	2.50	4.15
2026	1.00	0.24	1.24	0.41	2.50	4.15
2027	0.68	0.40	1.09	0.41	2.50	4.00
2028	0.68	0.41	1.09	0.41	2.50	4.00
2029	0.67	0.41	1.09	0.41	2.50	4.00
2030	0.67	0.42	1.09	0.41	2.50	4.00
2031	0.67	0.42	1.09	0.41	2.50	4.00
2032	0.67	0.42	1.09	0.41	2.50	4.00
2033	0.67	0.42	1.09	0.41	2.50	4.00
2034	0.67	0.12	0.79	0.41	2.50	3.70
2035	0.67	0.12	0.79	0.41	2.50	3.70
2036	0.67	0.12	0.79	0.41	2.50	3.70
2037	0.46	0.33	0.79	0.41	2.50	3.70
2038	0.46	0.33	0.79	0.41	2.50	3.70
2039	-	0.79	0.79	0.41	2.50	3.70
2040	-	0.79	0.79	0.41	2.50	3.70
2041	-	0.25	0.25	0.41	2.50	3.16

# PROJECTED LEVY AMOUNTS

- **\$300** million bond authorization
- **\$2.50/\$1,000** operating levy
- **\$.41/\$1,000** technology levy

Assessed Value			Property Tax Levies (\$1,000's)							
Year	Bond / Capital Levy Assessed Value	Growth Rate	Debt Service			Levy Amounts			Total District Levy	
			Existing Bonds	2022 Bonds	2023 Bonds	Total Bonds	Technology Levy	Operating Levy		
2012	\$18,512,872	-6.48%	\$38,114	\$ -	\$ -	\$ 38,114	\$ 6,000	\$ 43,800	\$ 87,914	
2013	18,190,761	-1.74%	44,667	-	-	44,667	6,000	45,600	96,267	
2014	19,732,729	8.48%	44,090	-	-	44,090	6,000	47,100	97,190	
2015	22,610,386	14.58%	43,700	-	-	43,700	8,000	48,500	100,200	
2016	24,545,946	8.56%	45,900	-	-	45,900	8,000	49,500	103,400	
2017	26,278,492	7.06%	46,710	-	-	46,710	8,000	50,620	105,330	
2018	29,603,004	12.65%	48,800	-	-	48,800	8,000	51,500	108,300	
2019	33,766,354	14.06%	51,720	-	-	51,720	15,509	50,649	117,878	
2020	37,043,409	9.71%	57,984	-	-	57,984	15,516	58,089	131,589	
2021	37,497,991	1.23%	61,437	-	-	61,437	15,547	59,187	136,170	
2022	38,997,910	4.00%	62,978	-	-	62,978	15,500	60,000	138,478	
2023	40,557,827	4.00%	41,515	8,904	-	50,419	16,500	101,210	168,128	
2024	42,180,140	4.00%	42,888	5,239	4,323	52,450	17,200	105,258	174,908	
2025	43,867,345	4.00%	43,931	5,239	5,410	54,580	18,000	109,469	182,048	
2026	45,622,039	4.00%	45,756	5,239	5,690	56,685	18,800	113,847	189,332	
2027	47,446,921	4.00%	32,351	10,144	9,017	51,511	19,400	118,401	189,313	
2028	49,344,797	4.00%	33,496	10,778	9,373	53,647	20,100	123,137	196,884	
2029	51,318,589	4.00%	34,558	11,488	9,751	55,797	20,904	128,063	204,763	
2030	53,371,333	4.00%	35,667	12,216	10,145	58,029	21,740	133,185	212,954	
2031	55,506,186	4.00%	37,093	12,710	10,546	60,349	22,610	138,513	221,471	
2032	57,726,434	4.00%	38,568	13,226	10,968	62,762	23,514	144,053	230,329	
2033	60,035,491	4.00%	40,140	13,723	11,408	65,271	24,455	149,815	239,541	
2034	62,436,911	4.00%	41,713	3,120	4,620	49,453	25,433	155,808	230,694	
2035	64,934,387	4.00%	43,398	3,120	4,912	51,430	26,450	162,040	239,920	
2036	67,531,762	4.00%	45,131	3,120	5,236	53,487	27,508	168,522	249,517	
2037	70,233,033	4.00%	32,132	9,180	14,315	55,627	28,609	175,263	259,498	
2038	73,042,354	4.00%	33,420	9,543	14,888	57,851	29,753	182,273	269,877	
2039	75,964,048	4.00%	-	44,686	15,477	60,163	30,943	189,564	280,670	
2040	79,002,610	4.00%	-	24,128	38,443	62,571	32,181	197,147	291,898	
2041	82,162,715	4.00%	-	-	20,800	20,800	33,468	205,032	259,300	
		Actual					\$ 70,500	Authorized		
		Projected					Preliminary	Levy Lid		

# KEY DECISION POINTS AND NEXT STEPS

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- Refine operating levy amounts / rates
- Define project list and scope
- Refine project costs
- Refine project funding options and taxpayer costs
- Work with bond counsel to draft Election Resolutions
- File the Election Resolutions with the County by December 10, 2021 for a February 2022 election
- Community outreach

# OPERATING LEVY PLANNING

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- Education Program and Operations levies (“EPO” or “Operating”) are collected through a property tax charged at a rate per \$1,000 of assessed valuation to each property owner (residential and commercial) within the school district's boundary.
- Generally a “Replacement levy” (not a new tax), even if the amount is increased
- Approved with a simple majority 50% + 1 yes vote, 40% validation.
- EPOs may be run for periods of one – four years
- Districts may run a levy only two times per calendar year. Unsuccessful levies may be resubmitted in subsequent years

Source(s) [Organization and Financing of WA Public Schools](#) (pages 107-109); [Northshore School District FAQs Levies](#); [WA State Dept of Rev Funding Education](#)



# OPERATING LEVY PLANNING

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## Why do we need the EP&O Levy?

- The levy makes up the difference between the state and federal funding a district receives and the costs to educate students. The levy helps provide funding for basic education not fully funded by the state or federal governments, providing the quality of education that students and families expect.
- Examples of costs covered by EP&O levy funds
  - Smaller class sizes
  - Academic support for high achieving students
  - Academic support and interventions for struggling learners
  - Special Education
  - Transportation
  - Curriculum
  - School resource officers for increased safety
  - School nurses
  - Extra-curricular activities such as music, drama, sports and clubs

# OPERATING LEVY PLANNING

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- Levy Limits
  - \$2.50/\$1000 assessed value
  - \$2,500 per student (<40,000 FTE students - \$3,500 for Seattle)
  - Self-imposed levy rate limit with rollback calculated by the district
    - Can be more difficult to manage since Counties will not rollback automatically. The amount of the levy is approved by the Board in November in a levy certification resolution.

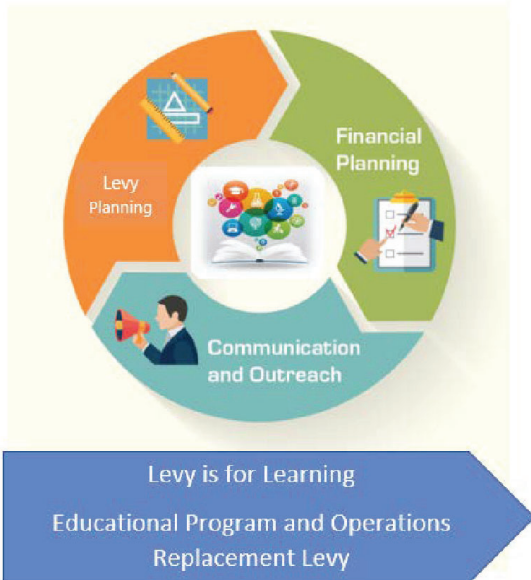
# OPERATING LEVY PLANNING



Levy is for Learning  
Educational Program and Operations  
Replacement Levy

Operating Levy Planning September - October	February 2022 Election
	<p>For the Educational Programs and Operation (EPO) Levy, determine levy amounts, years of collection and estimated levy rates. See OSPI EPO levy authority worksheet for assistance <a href="https://www.k12.wa.us/policy-funding/school-apportionment/budget-preparations">https://www.k12.wa.us/policy-funding/school-apportionment/budget-preparations</a></p> <p>Work with ESD, financial advisor, and county assessor to confirm estimated levy rates and assessed value assumptions. Board members should work with district staff to determine if a levy certification resolution, identifying the EP&amp;O levy amount, is warranted</p> <p>Although not required, it is advisable to obtain approval of the levy expenditure plan from OSPI before the Board adopts the EPO levy resolution (avoids concerns from auditor or prosecuting attorney). <a href="#">OSPI Levy Expenditure Plan</a></p>
October - November:	<p>Board adopts the final EPO Levy Resolution with the resolution cover sheet (required by the auditor) and pro/con committee appointment form, are filed with the auditor by the resolution filing date. May be filed electronically</p> <p>PDC rules – Review and communicate PDC rules to district staff and the citizens committee (education versus campaign)</p>

# OPERATING LEVY PLANNING - CONTINUED



Operating Levy Planning	February 2022 Election
December 10, 2021:	EPO Levy election resolution filing deadline with the County Auditor. Within one (1) day of receipt, District administration and bond counsel review draft ballot (and notice of special election) as prepared by Auditor. Challenge allowed within 10 days of receipt.
December 2021	Create school district educational communication resources  Communicate Operating levy planning timeline with Citizens Committee
January 2022	Ongoing Educational Communication to community members - District <b>educational</b> presentations to staff, community forums (adhere to PDC guidelines)  Citizens for Schools operating levy campaigning (non district property and resources; adhere to PDC guidelines)
January 21, 2022:	Ballots mailed to voters.
January 21 – February 8, 2022	Ongoing Educational Communication to community members - District <b>educational</b> presentations to staff, community forums (adhere to PDC guidelines)  Citizens for Schools operating levy campaigning (non district property and resources; adhere to PDC guidelines)
February 8, 2022:	ELECTION
February 9, 2022	Post Election results and thank you message to community on the district website.
February 18, 2022:	Election results certified.



## *Contact Information:*

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[gina.bullis@esd112.org](mailto:gina.bullis@esd112.org)

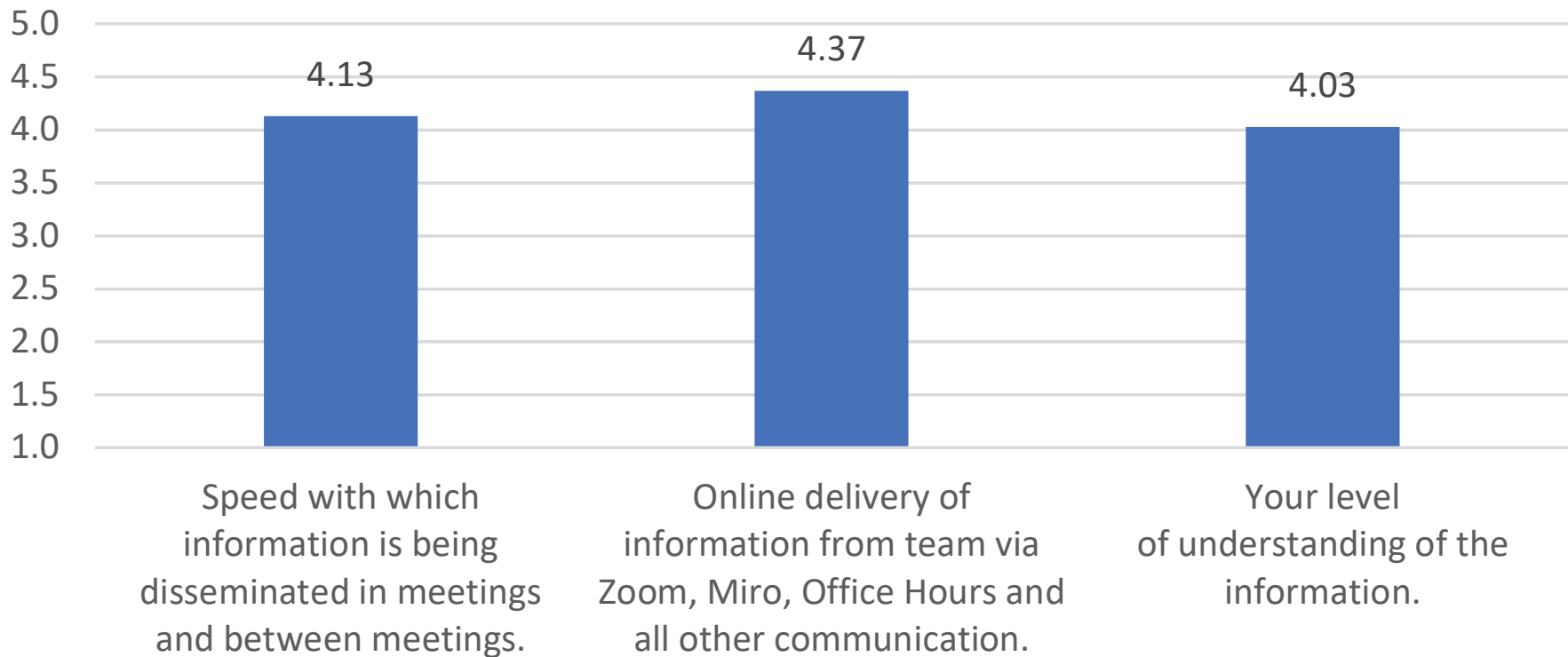
A photograph of a young woman with long dark hair, wearing a white long-sleeved shirt, sitting at a desk in a classroom. She is focused on a laptop screen and has her hands on the keyboard. The laptop screen displays a webpage with a list of items. In the background, other students are visible at their desks, and the classroom environment is softly blurred. The text 'Q&A' is overlaid in the center of the image in a blue, hand-drawn style font with a white outline.

Q&A



checking in:  
Zoom Poll

On a scale of 1 (least satisfied) to 5 (most satisfied),  
please rate the following:



A word that best describes how you're feeling about NEXT STEPS in the process is:





A background image showing a group of diverse children smiling and looking towards the camera. The image is slightly faded to allow text to be read over it.

# Thank you!

The next meeting is:

**Monday, May 3, 5:30-7:30 p.m.**

Summaries of today's meeting will be sent to each of you and posted to the website.

Please continue to fill out the *"Tell Us About Yourself"* boards.

Optional Office Hours:

**Wednesday, April 21, 2 - 3:00 p.m.**

If you have any questions please contact:

Ashley McClaran [amccclaran@oacsvcs.com](mailto:amccclaran@oacsvcs.com)

and

Steve Murakami [smurakami@oacsvcs.com](mailto:smurakami@oacsvcs.com)