

2026 Levy Advisory Committee

May 15, 2025

Agenda

- Welcome and Introductions
- District Overview and Role of this Committee
- Review of How School Taxes Work
- History and Overview of Funding Measures

Welcome and Introductions

Introductions

Please share your name and
Committee or group you represent

District Overview

About Lake Washington School District



30,605

Students



4,994

Staff



16,513

Volunteers



94.4%

On-time
Graduation



55

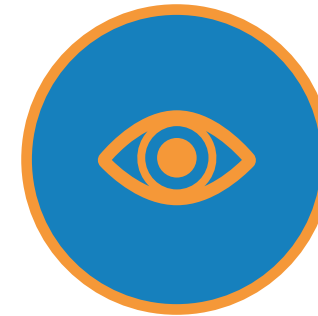
Schools

LWSD Mission and Vision



Our mission

Each student will graduate prepared to lead a rewarding and responsible life as a contributing member of our community and greater society.



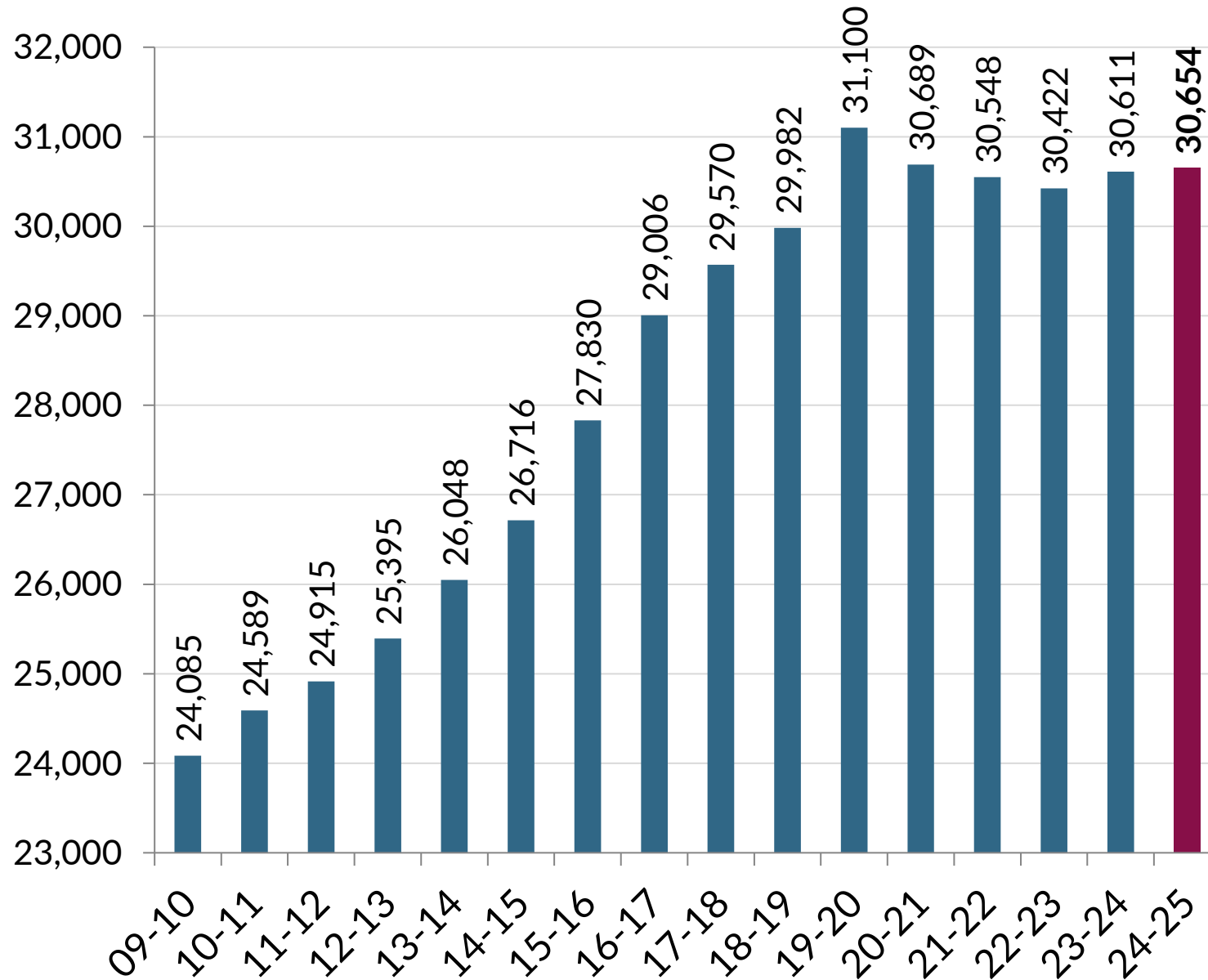
Our vision

Every Student Future Ready:

- Prepared for College
- Prepared for the Global Workplace
- Prepared for Personal Success

Equipping every student for a successful future

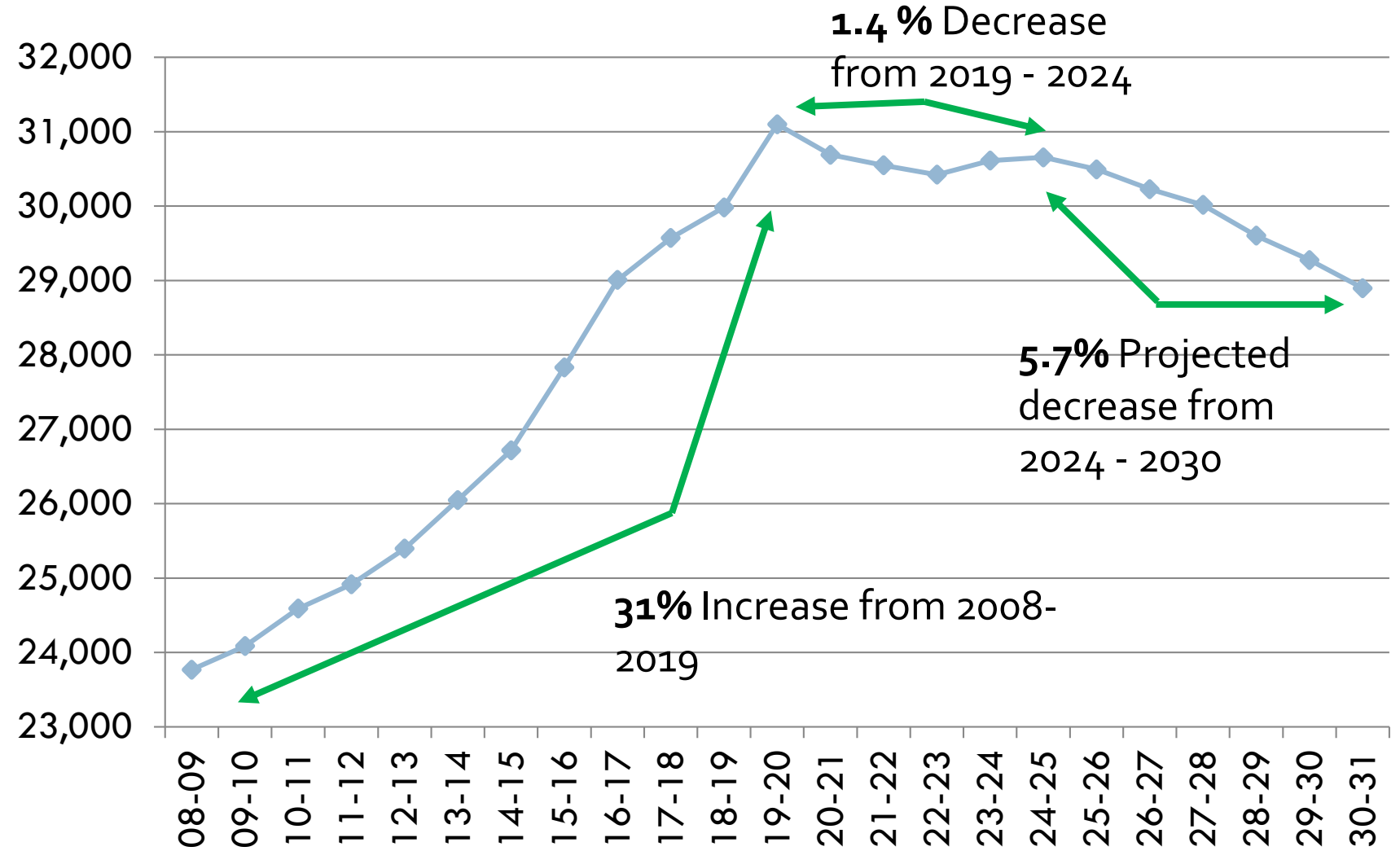
Historical Enrollment



- **LWSD Enrollment History**
- October 1, 2024 Headcount Enrollment **30,654**
- Increase of 43 students from last year



Enrollment History and Future



Levy Advisory Committee Purpose/Charge

Recommendation and advisement on the district's levy proposals for the 2026 ballot measures that responsibly addresses the local property taxes by considering impact to tax rate, total taxes, and alignment with the district's goals. To that end, the levy proposal shall:

- Ensure LWSD has the resources required to meet its mission and vision for students in a complex, 21st century environment
- Prioritize safety, operational efficiency, and maintenance of facilities and property according to state and District use standards and schedules, and in accordance with the Board's expectations

Levy Advisory Committee Considerations

- Consider overall cost and tax implications.
- Provide expertise/perspective based on professional role/connection to the community
- Recommend communication strategies or areas to emphasize to provide accurate and relevant information about the use and impact of levy funds

Roles and Responsibilities

Examples:

- Role of the District
- Role of the Levy Advisory Committee
- Role of the Board
- Role of Lake Washington Citizen Levy Committee

Overview and Timeline

Overview - Sources of Funding Summary

General Fund Operations

- State Funding
- EP&O Levy
- Federal Funding
- Local Fees
- Other grants, etc.

Capital Fund

- Bonds
- Capital Projects Levy
 - Facilities
 - Technology
 - Construction
- State Construction Assistance
- Impact Fees
- Grants

Local funding measures available to school districts and communities

	Educational Programs & Operations Levy	Capital Project Levy Technology/Facilities	Capital Construction Levy	Transportation Levy	Bond
What	Fills the gap between state basic education funding and current education program. Provides 15% of Operating Budget	Provides funding for Technology and Facility system upgrades	Provides funding for construction of quality learning environments in provide capacity for enrollment growth	The Transportation Vehicle Fund is to be used to account for the expenditures for the purchase and related debt service incurred for pupil transportation equipment	Provide funding for construction of quality learning environments and provide capacity for enrollment growth
Length	Up to 4 Years	Up to 6 Years	Up to 6 Years	Up to 6 Years	20-30 Years

February 2026 Election Timeline

January 2025

- Staff - Estimate collection authorization limits

February

- Staff – AV and projected tax rate scenario implications
- Staff – Draft Communication Plan
- Staff – Draft Recommendations

March - April

- Board Study Session – Review process, timeline, preliminary data
FAC/BAC Feedback

May

- Levy Advisory Committee Meetings #1

June

- Levy Advisory Committee Meeting #2
- Board Study Session

July/August

- Community Survey
- Board Study Session

February 2026 Election Timeline

September

- Levy Advisory Committee Meeting #3 if needed

October 2025

- Board Meeting - 2026 Levy Recommendations
- Launch Informational Campaign

November

- Voter's Pamphlet committee selection
- Website updates, FAQ, Presentation
- Submit Levy Expenditure Plan to OSPI for Approval

December

- December 12, 2025 – Resolution Filing deadline to King County Elections
- PTSA and Community Group Presentations begin through February.
- Informational Pamphlet Mailed

January 2026

- PTSA and Community Group Presentations
- Community Open Houses/Teams Live Events

February

- **Election Day: FEBRUARY 10, 2026**

Review of How School Taxes Work

Lake Washington Specifics and King County Comparisons

School Districts Authority vs. Other Authorized Tax Authorities

School Districts can only levy an amount whereas other levy authorities can levy a rate.

Examples:

- School district seeks a specific amount from voters. Once approved, this amount is collected. As Assessed Valuation increases, the actual tax rate to collect the amount declines.
- City seeks a rate from voters. Once approved, the rate is applied and collected. As Assessed Valuation increases, the actual tax rate remains the same and the collection amount increases.

LWSD Assessed Valuation History

Year	Assessed Value	% Change
2015	\$43,318,135,154	16.84%
2016	\$46,903,181,329	8.28%
2017	\$50,811,214,803	8.33%
2018	\$57,350,509,616	12.87%
2019	\$66,041,085,316	15.15%
2020	\$70,697,455,367	7.05%
2021	\$72,103,566,840	1.99%
2022	\$82,423,033,193	14.31%
2023	\$110,130,524,588	33.62%
2024	\$98,449,978,936	-10.61%
2025	\$107,506,410,450	9.20%

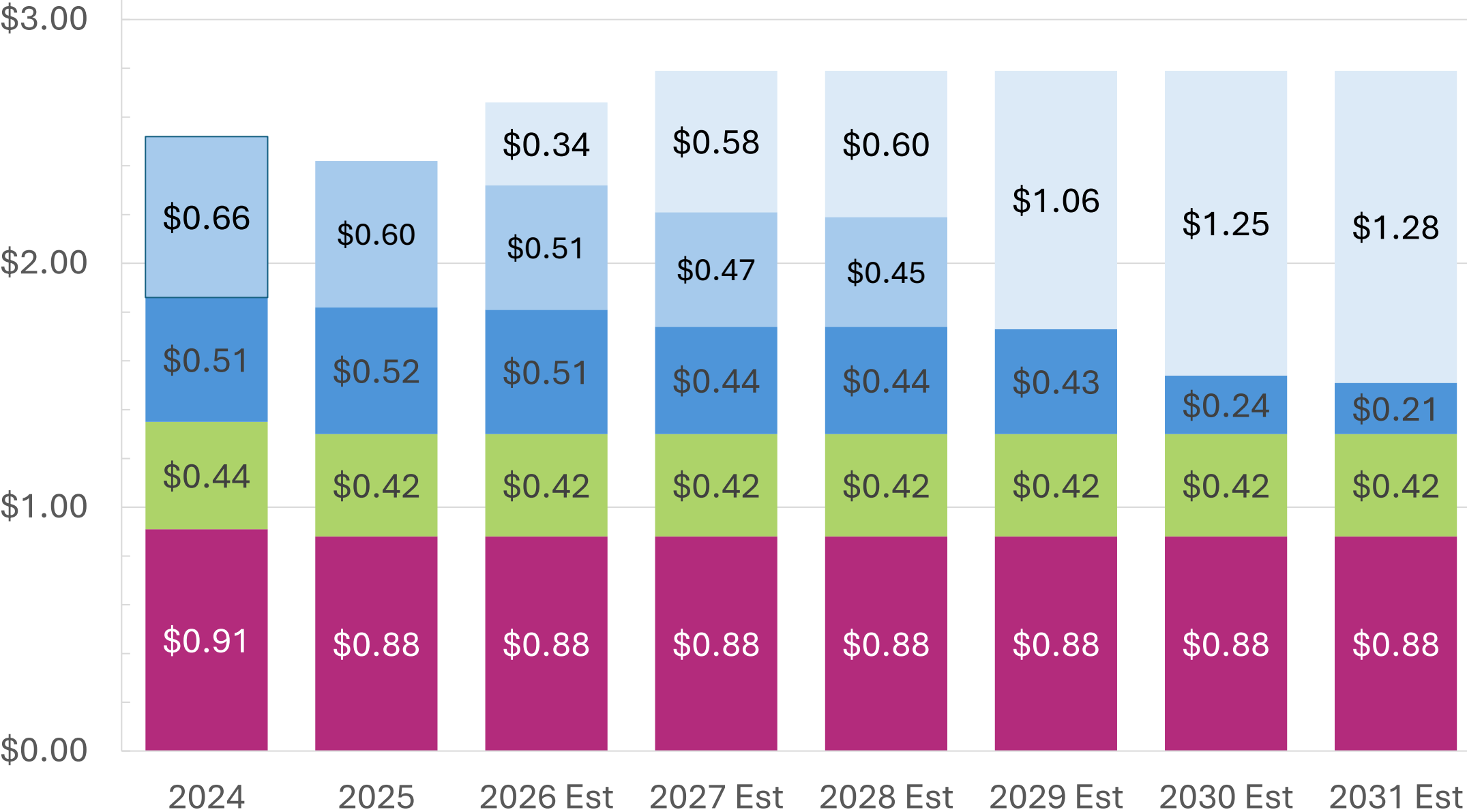
LWSD Assessed Valuation History Growth Over Time

Year		% Change
5-Year Average AV Growth	=	10%
10-Year Average AV Growth	=	15%
15-Year Average AV Growth	=	13%
20-Year Average AV Growth	=	16%
25-Year Average AV Growth	=	22%

LWSD Tax Rate History

Year	EP&O Levy	Tech/Capital Projects Levy	Construction Levy/Bond	Total
2015	\$1.45	\$0.72	\$1.13	\$3.30
2016	\$1.38	\$0.67	\$1.05	\$3.10
2017	\$1.31	\$0.63	\$1.21	\$3.15
2018	\$1.20	\$0.57	\$1.26	\$3.03
2019	\$0.90	\$0.52	\$1.14	\$2.56
2020	\$0.88	\$0.51	\$1.12	\$2.51
2021	\$0.90	\$0.52	\$1.15	\$2.57
2022	\$0.82	\$0.47	\$1.05	\$2.34
2023	\$0.78	\$0.37	\$1.00	\$2.15
2024	\$0.91	\$0.44	\$1.17	\$2.52
2025	\$0.88	\$0.42	\$1.13	\$2.43

Levy Cost - Tax Rate Per \$1,000 AV

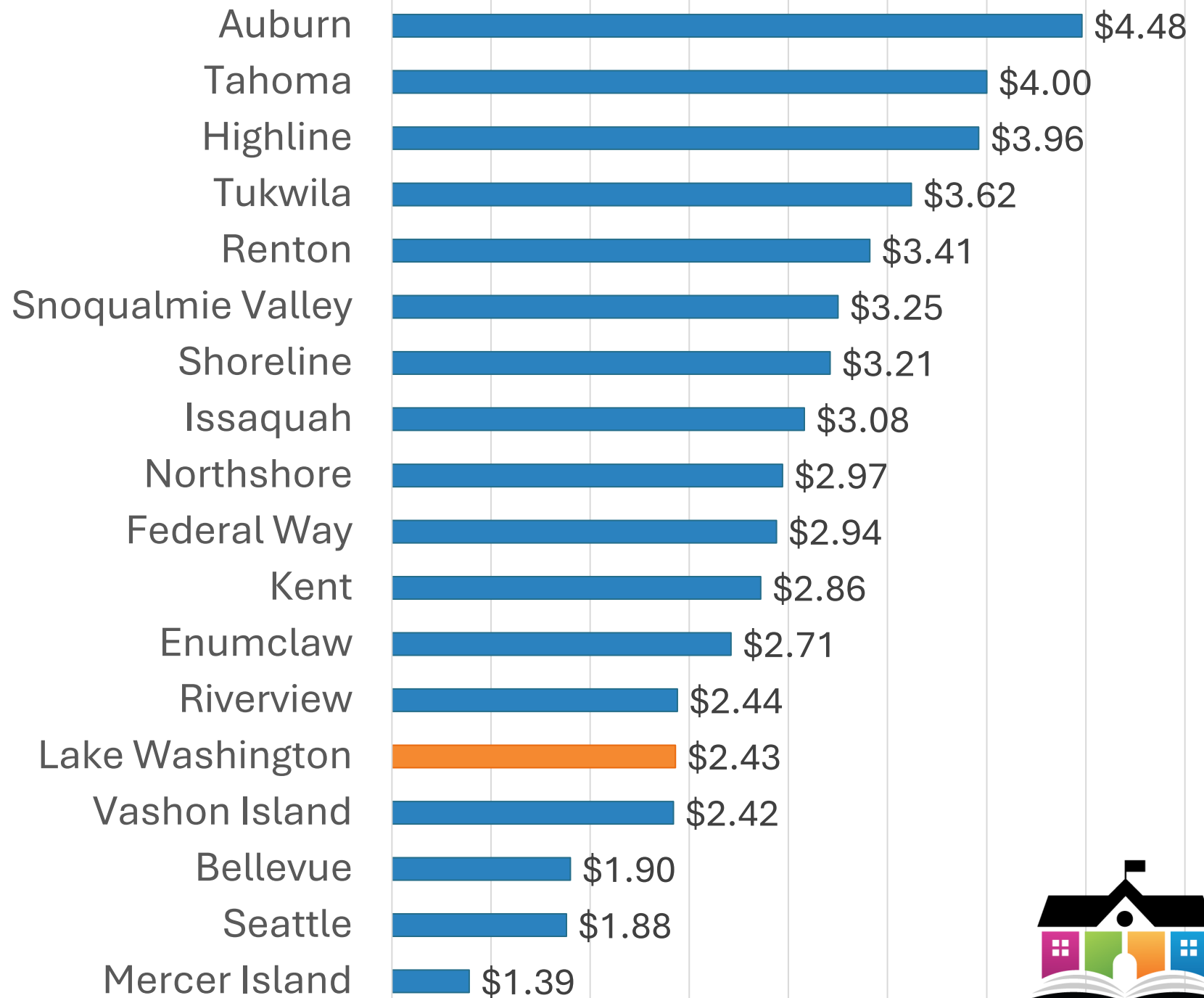


2024 Phase 2 Construction Levy
2019 / 2022 Phase 1 Construction Levy
Expiring Bonds
Capital Tech / Facilities Levy
EP&O Levy

King County School Tax Rates

2025 Tax Rate/\$1,000 AV

Lake Washington's total tax rate
is low compared to other King
County School Districts



History of EP&O and Capital Levy

Education programs and Operations Levies (EP&O)



Districts can raise local levies to “enrich” basic education
Must be renewed at least every 4 years



Pays for program and operations beyond Basic Education including:
Staff, professional learning, athletics and extracurricular activities, additional course offerings, early learning programs and underfunded programs such as special education, highly capable, Multilingual



McCleary ruling limited districts to \$2.50/\$1,000 of Assessed Valuation or \$2,700/student whichever is lower

EP&O Levy – McCleary Changes

Under EHB 2242 (2017), beginning with taxes levied for collection in 2019, the maximum EPO Levy was the lesser of:

- \$2,500 per student (adjusted for inflation) or
- 1.50 per \$1,000 of assessed property value.

Under ESSB 5313 (2019), beginning with taxes levied for collection in 2020, the maximum EPO levy is the lesser of:

- \$2,500 per student (adjusted for inflation) for school districts with fewer than 40,000 FTE students or
- \$3,000 per student (adjusted for inflation) for districts with 40,000 or more FTE students (i.e. Seattle Public Schools) or
- \$2.50 per \$1,000 of assessed property value.

Inflationary adjustments (CPI for Seattle-Tacoma-Bellevue WA):

- 2023 = 9.0%
- 2024 = 5.4%
- 2025 = 3.1%
- **Fewer than 40,000 FTE students = \$3,247.33**
- **Greater than 40,000 FTE students = \$3,747.33**

EP&O Levy – 2025 Legislative Session

Under HB 2049 (2025), beginning with taxes levied for collection in 2026:

- Levy Authority is increased by \$500 in 2026 for all districts
- 3.33% is added above inflation for 2027 through 2030 for district less than 40,000 students

Inflationary adjustments (CPI for Seattle-Tacoma-Bellevue WA):

- 2026 estimate = 3.2%
- 2027 estimate = 3.0% + 3.33% = 6.33%

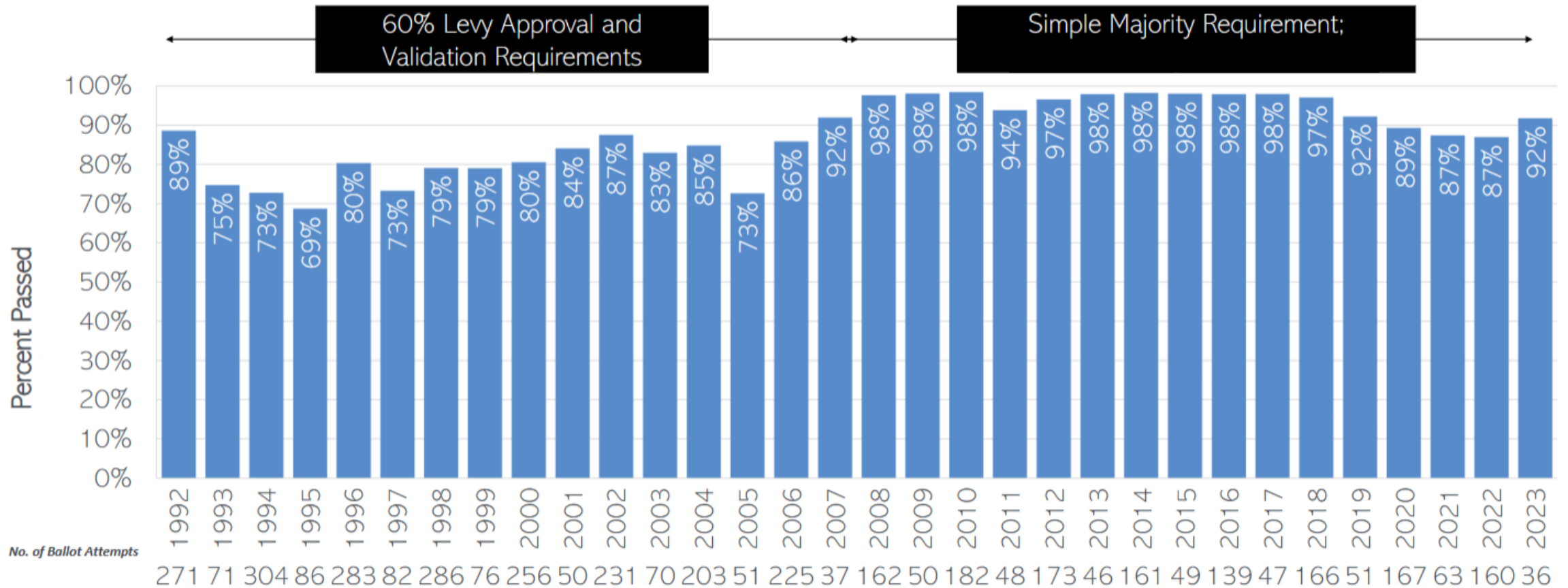
	Fewer than 40,000 FTE	Greater than 40,000 FTE
2026 Estimate	\$3,821.24	\$4,351.24
2027 Estimate	\$4,095.03	\$4,466.78

- Beginning in 2031, the Per Pupil rate will be \$5,035.00 for all districts

EP&O Uses

- EPO levy collections may only be used to fund educational programs and operations not funded by the State's basic education program funding (RCW 28A.150.276).
- Expressly permitted "enrichment" activities consist of:
 - Extracurricular activities, extended school days and school year.
 - Additional course offerings.
 - Activities associated with early learning programs.
 - Any additional salary costs attributable to enrichment activities.
 - Additional activities or enhancements that OSPI determines to be a documented and demonstrated enrichment of basic education.

All Excess Levy results by year through 2023



Capital Levy: Facilities and Technology

Special levies are restricted to the following: **the same purposes that bond proceeds may be used for**, as well as major renovations of buildings including the replacement of facilities and systems where periodic repairs are no longer economical or extend the useful life of the facility or system beyond its original planned useful life. Also, the renovation and rehabilitation of playfields and athletic fields can be accomplished with Capital Projects Fund special levies. The purchase of initial equipment, additional major items of equipment and furniture, and the **costs associated with implementing technology systems** as defined in this section are allowable. The resolution approved by the voters authorizing the special levy must include the purpose for raising the moneys.

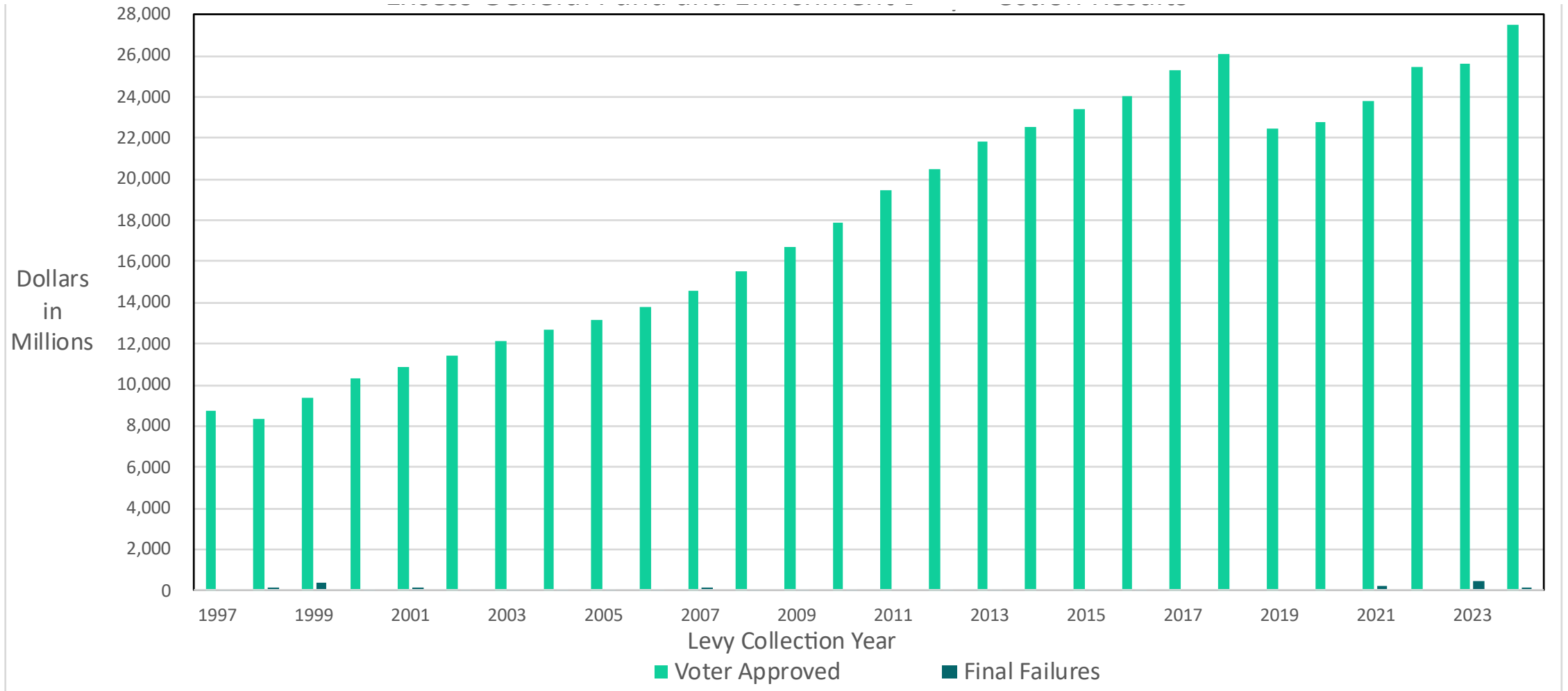
Current State of LWSD Funding Measures

Local funding measures available to school districts and communities

	Educational Programs & Operations Levy	Capital Project Levy Technology/Facilities	Capital Construction Levy	Transportation Vehicle Fund Levy	Bond
What	Fills the gap between state basic education funding and current education program. Provides 15% of Operating Budget	Provides funding for Technology and Facility system upgrades	Provides funding for construction of quality learning environments in provide capacity for enrollment growth	The Transportation Vehicle Fund is to be used to account for the expenditures for the purchase and related debt service incurred for pupil transportation equipment	Provide funding for construction of quality learning environments and provide capacity for enrollment growth
Length	Up to 4 Years	Up to 6 Years	Up to 6 Years	Up to 6 Years	20-30 Years
Expiration	2026	2026	2031	NA	2038 (last payment)

Educational Programs & Operations Levy

Washington State: EP&O Historical Levy Collection by Year



Lake Washington School District EP&O: Current State



LWSD has received strong community support for funding beyond basic education provided by the state.



Due to McCleary, LWSD decided to seek reduced levy funds during the 2019-2022 levy years to evaluate the new funding system during the four years.



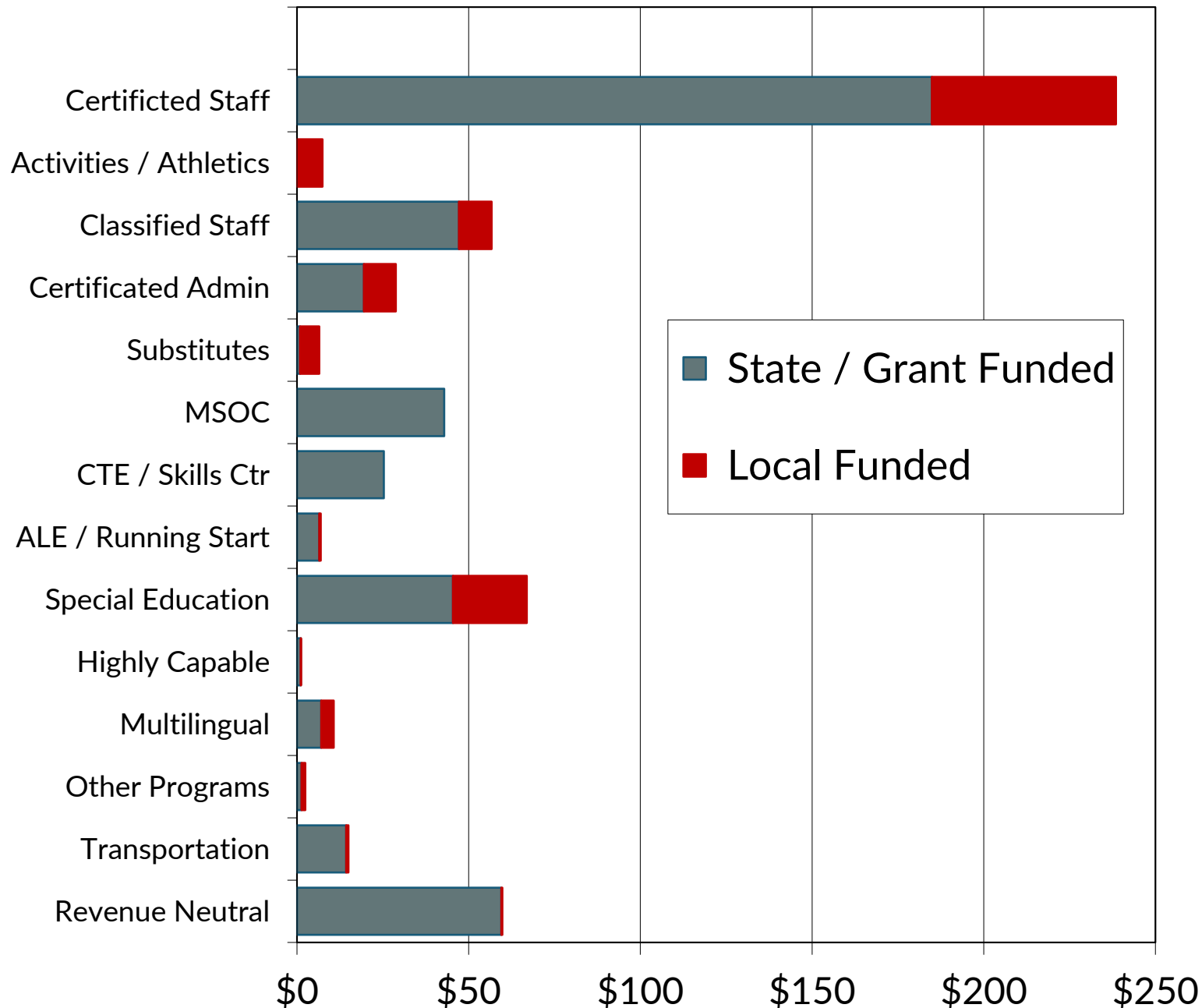
During the 2023-2026, LWSD asked voters to approve the full EP&O levy amount to help bridge the gap between programs that were underfunded or not funded at all by the state.



Currently, the EP&O Levy provides 15% of the LWSD General Fund Budget

The Funding Gap

There is a gap between what the state funds and what it costs to provide the programs and services our community rightfully expects.



EP&O Levy – 2022 Enrichment Activities

Category	Cost Per Year (In Millions)
Staffing for Programs	\$53.4
Staffing for Social Emotional Learning, Safety and Security	\$11.0
Professional Learning	\$13.6
Athletics and Extracurricular Activities	\$7.0
Staffing Beyond State Funding	\$6.4
Early Learning	\$0.9
Total Average Cost Per Year	\$92.3

Staff Level Example:
Positions Significantly
Under Funded in the
State's Model

School Psychologists

- Prototypical School Model provides ***\$0.6M*** or 4.9 staff positions
- LWSD spends ***\$4.6M*** annually to hire 31.6 staff positions
- The **gap** between State Basic Ed and actual district need is ***\$4.0M***

Educational Programs and Operations Levy (EP&O)

Levy Authority:

Limited by statute to the lessor of:

- Tax Rate – \$2.50/\$1,000 of Assessed Value
OR
- Per Student - \$2,500 per student originally
 - *Amount is adjusted by Inflation each year*
 - \$3,247.33 per student in 2025

Educational Programs and Operations Levy (EP&O)

Levy Authority:

Lake Washington School District is an amount per student district

For Example:

- 2.50/\$1,000 of Assessed Value in 2025 would be **\$268.8 Million**
- Per Student - \$3,247.33 per student in 2025 is **\$99.6 Million**
 - *Prior year Enrollment X \$3,247.33*
 - Equivalent to \$0.93/\$1,000 of Assessed Valuation in 2025

Educational Programs and Operations Levy (EP&O) – What is Rollback?

Levy Authority:

Districts cannot collect more than what their voters approved

For Example:

	Voter Approved	Levy Authority Formula	Collection Amount
Example A	\$94.4 Million	\$99.6 Million	\$94.4 Million
Example B	\$94.4 Million	\$80.0 Million	\$80.0 Million

\$14.4 Million
Rollback required



- 42 Districts have to estimate four years of Levy Authority in advance for Levy Election. Inflation factors and Enrollment changes will impact final amounts

History of Levy Authority in LWSD

Maximum Levy Lid Increase History			
<u>Year</u>	<u>Amount</u>	<u>Per Pupil</u>	<u>Increase</u>
2019	\$74.40	\$2,500	
2020	\$77.50	\$2,563	4.2%
2021	\$81.80	\$2,606	5.5%
2022	\$86.10	\$2,742	5.2%
2023	\$93.80	\$2,988	9.0%
2024	\$96.40	\$3,150	2.7%
2025	\$99.60	\$3,247	3.4%

Election Requirements/Results

- The EP&O levy must be renewed by voters every 4 years.
- Levies require 50% approval to pass.
- EP&O Election Results since 2006

Election Year	Approval %	Pass Y/N
2022	58.82%	Y
2018	54.56%	Y
2014	65.46%	Y
2010	61.63%	Y
2006	68.75%	Y

Current Levy based on Assumptions

- Due to legislative adjustments to inflation beyond original estimates, LWSD is currently not collecting the maximum allowed “Levy Authority”.

Year	Voter Approved Amount	Levy Authority	Difference
2025	\$94.4	\$99.6	\$5.2
2026 (prior to legislative change)	\$99.1	\$102.8	\$3.7
2026 (with new legislation)	\$99.1	\$118.1	\$19.0

Assumptions Going Forward

- Collection of full authority
- Projections
 - Enrollment – Flat
 - CPI – provided from OSPI – updated quarterly
 - AV – Based on history

Technology & Capital Projects Levy

Lake Washington School District Technology & Capital Facility Levy: Current State



LWSD has received strong community support for funding beyond basic education provided by the state.



The District receives almost zero revenue to maintain and conduct capital improvements of our facilities.



The District receives about \$7 million in state funding for the total program of technology services that has an annual cost of \$27 million



The District has historically run the Technology & Capital Project Levy on the same cycle as EP&O levies – every four years.

Technology and Capital Projects



The state provides limited money in the operating budget for technology and maintenance.



Basic education formulas were developed before technology became an integral part of the workforce and education system. Funding has not kept up with 21st century needs.



Provides no funding for major facility life cycle upgrades such as roofs, HVAC systems, playgrounds, athletic fields improvements, etc.



Local levies are used to fund technology and major infrastructure needs of districts

Election Requirements/Results

- The Technology & Capital Projects Levy must be renewed by voters every 4 years.
- Levies require 50% approval to pass.
- Capital Projects Election Results since 2006

Election Year	Approval %	Pass Y/N
2022	59.70%	Y
2018	55.24%	Y
2014	64.32%	Y
2010	59.11%	Y
2006	67.37%	Y

Technology & Capital Projects Levy – Facilities

Building Systems & Improvements

Provide Asset Lifecycle Management and Energy system Improvements

School & Program Improvements

Enhance the education program and/or address emergent building needs including portables, program moves, special services, education specification standards

Code Compliance, Health & Safety

Provide building code compliance including fire, life, safety, ADA

Provide Health and Safety improvements including water quality, security, traffic management, surface water management

Site Improvements, Athletics & Playfield Upgrades

Provide Asset Lifecycle Planning

Title IX and WIAA compliance

Technology & Capital Projects Levy – Technology



Technology Infrastructure & Support

Upgrade and support servers, network, storage, operating systems, and phone system



Equipment

Replace and support student and staff computers and standard classroom technology



Instructional Software & Support

Provide digital learning and assessment tools to support student learning and reinforce core curriculum



Business & Technology Systems

Provide licenses, applications, and support for critical business systems



Technology Training and Professional Development

Maintain teacher training for new instructional technology and software

Current Technology & Capital Projects Levy

Year	Amount	Increase	Rate
2025	\$45.3		\$0.42
2026	\$47.5	5.0%	\$0.42

Current Assumptions

- 5% increase in levy annually to provide some inflation
- Level tax rate

Facilities Considerations



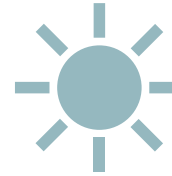
Construction Escalation

- Uncertainty regarding tariffs on China, Canada, and Mexico
- Construction escalation over last 4-6 years



Surface Water Requirements

- Increased requirements and cost for surface water retention and treatment
- Impacts synthetic fields and tracks, hardscapes, accessible playground surfaces



Clean Building Performance Standards

- Building control system upgrades
- Upgrades to move away from gas fired boilers
- Co2 sensors
- Solar panels
- LED lighting



Risk & Safety

- Radio and radio infrastructure upgrades
- Review of current access / entry control systems
- Generator upgrades / assessments
- Shatter proofing glazing in entry vestibules

Capital Projects – Facilities Summary

	2026 Levy
Budget By Category	
Building Systems & Improvements	\$10.0
Site Improvements, Athletics&Playfield Upgrades	\$2.9
School&Program Improvements	\$4.4
Code, Compliance, Health&Safety	\$2.0
Total Average Cost Per Year	\$19.2
Proposed Projects by Type	
New Projects	\$9.3
Recurring Projects	\$12.5
Reserves	\$5.3
Total Proposed Average Cost Per Year	\$27.2

Facilities - Sample Field Projects

Estimated Total Project Cost	
Lake Washington High School – Baseball / Softball / Multi-Purpose • Replace infield and warning track synthetic turf • Expand baseball field to incorporate multi-purpose field w/ portable fence • Install new synthetic turf to outfields • Install new field lighting (Infrastructure + Lighting = \$1.3M)	\$6.9M
Evergreen Middle School – Soccer / Football / Track • Install new synthetic football / soccer field with synthetic track • Install new field lighting	\$6.9M
Redmond Middle School – Soccer / Football / Track / Multi-Purpose • Install new synthetic football / soccer field with synthetic track • Install two new synthetic turf multipurpose fields w/ baseball/softball • Install new field lighting	\$13.2M
Rockwell Elementary School • Upgrade to synthetic turf field from standard all-weather sand field • Pave walking path around synthetic field • Surface water requirements already included as part of construction project	\$1.0M

Facility Advisory Committee

Work-to-date – March

Overview of completed projects funded by the 2022 Facilities Levy



ALCOTT ES HVAC UPGRADE

2022 Building Systems & Improvements Recent Project Examples

Envelope Enhancements: Baker ES

Flooring Improvements: Bell ES, Finn Hill MS, Redmond HS, Redmond MS

Operable Gym Wall Replacement: Juanita ES

HVAC Controls System Upgrades: Audubon ES, Inglewood MS, Juanita ES, Lakeview ES, Mann ES, SSC, Wilder ES

HVAC Upgrades: Alcott ES, Dickinson ES, Eastlake HS, Evergreen MS, Finn Hill MS, Redmond ES, Redmond HS, Resource Center

Intercom Upgrades: Eastlake HS, Redmond MS

Lighting Improvements: Keller ES, Resource Center

Community Pool Upgrades: Juanita HS



BELL ES



FINN HILL MS

Shared project categories and types that are continuing and new for the 2026 Facilities Levy

2026 Capital Projects – Facilities Continuing Projects

	Estimated Amount Over 4 years
Provide asset lifecycle management and energy system improvements:	\$40.0M
Provide asset lifecycle planning and ensure Title IX and WIAA compliance:	\$11.6M
Enhance the athletic facilities:	\$17.5M
Total	\$69.1M

Site Improvements, Athletics & Playfield Upgrades New Project Ideas

- Upgrade elementary sand fields
- Upgrade middle school grass fields
- Upgrade middle school tracks
- Upgrade covered play areas at multiple sites

Activity: Prioritized project types and categories based on notional cost estimates

Team Activity:

Prioritizing Program Budgets

- **Goal:** Select levy projects to complete within your budget
- You may choose to fund each at 100% or a portion
- Be prepared to share your reasoning for prioritizing, reducing, or excluding different projects
- Refer to packets for more detailed project information

Building Systems & Improvements

Total Budget: \$40M

Continuing Projects

X	Y	Z
\$3M	\$500K	\$75K

New Proposed Projects

X	Y	Z
\$3M	\$500K	\$75K

Site Improvements, Athletics & Playfield Upgrades

Total Budget: \$11.6M

Continuing Projects

X	Y	Z
\$4M	\$2M	\$350K

New Proposed Projects

X	Y	Z
\$4M	\$2M	\$350K

School & Program Improvements

Total Budget: \$17.5M

Continuing Projects

X	Y	Z
\$1.25M	\$500K	\$100K

New Proposed Projects

X	Y	Z
\$1.25M	\$500K	\$100K

Code Compliance, Health & Safety

Total Budget: \$7.8M

Continuing Projects

X	Y	Z
\$1.25M	\$750K	\$100K

New Proposed Projects

X	Y	Z
\$1.25M	\$750K	\$100K

Facility Advisory Committee

Work-to-date – *April*

Reviewed March FAC feedback

Creative shifting of funds between categories to support priorities more efficiently

Providing equitable supports throughout LWSD communities

Interest in understanding projected needs and impacts

FAC Feedback: March 2025

 Building Systems & Improvements

Support:

- Roof replacements x4
- Envelope upgrades
- Flooring improvements
- Intercoms/Bell clocks
- Mechanical upgrades (50%)
- Building controls (75%)
- HVAC air quality (75%)*

Exclude:

- Emergency containers*
- Generator study*

Site Improvements, Athletics

Support:

- HS Stadiums/Tracks (50%)
- Ballfields (50%)
- ES sand fields (30%)*
- *Ensure equitable improvements across district*

Exclude:

- Tennis courts
- MS grass fields & tracks*
- ES covered play*

School & Program Improvements

Support

- ES play toy upgrades
 - Special Education spaces
- Exclude:**
- Portables
 - CTE program/space upgrades*

 Code Compliance
Health & Safety

Support

- Fire alarm systems
- ADA updates
- Traffic upgrades
- Radio infrastructure (75%)*
- *Prioritize sites with the greatest need*

Exclude

- Restroom upgrades*
- Studies*
- Entry access upgrades

Compliance,
& Safety

- systems
s
ades
structure
es with the
ed

- upgrades*
- s upgrades*

Additional Comments:

- Concurrent upgrades may improve pricing and efficient maintenance of common systems
 - Prioritize critical situations/failing systems vs. aging systems

*New proposed project

Deeper dive into proposed 2026 Facilities Levy projects and estimated costs

Capital Projects – Facilities

Year/Quarter	Column Labels				
	2017	2017-1	2017-2	2017-3	Grand Total
Part A: Revenue & Expenses					
Revenue (sales)	100,000	100,000	100,000	100,000	400,000
Cost of Goods Sold	60,000	60,000	60,000	60,000	240,000
SG&A Expenses	20,000	20,000	20,000	20,000	80,000
Interest Expense	10,000	10,000	10,000	10,000	40,000
Income Tax Expense	10,000	10,000	10,000	10,000	40,000
Depreciation Expense	10,000	10,000	10,000	10,000	40,000
Other Expenses	10,000	10,000	10,000	10,000	40,000
Net Income	10,000	10,000	10,000	10,000	40,000
Part B: Balance Sheet Components					
Assets	510,000	520,000	530,000	540,000	2,100,000
Liabilities	200,000	210,000	220,000	230,000	860,000
Equity	310,000	310,000	310,000	310,000	1,240,000
Part C: Income Statement Components					
Revenue	100,000	100,000	100,000	100,000	400,000
Cost of Goods Sold	60,000	60,000	60,000	60,000	240,000
SG&A Expenses	20,000	20,000	20,000	20,000	80,000
Interest Expense	10,000	10,000	10,000	10,000	40,000
Income Tax Expense	10,000	10,000	10,000	10,000	40,000
Depreciation Expense	10,000	10,000	10,000	10,000	40,000
Other Expenses	10,000	10,000	10,000	10,000	40,000
Net Income	10,000	10,000	10,000	10,000	40,000
Part D: Cash Flow Statement Components					
Operating Activities	10,000	10,000	10,000	10,000	40,000
Investing Activities	0	0	0	0	0
Financing Activities	0	0	0	0	0
Net Change in Cash	10,000	10,000	10,000	10,000	40,000
Part E: Balance Sheet Components					
Assets	510,000	520,000	530,000	540,000	2,100,000
Liabilities	200,000	210,000	220,000	230,000	860,000
Equity	310,000	310,000	310,000	310,000	1,240,000

Capital Projects – Facilities

Source of Transaction	Estimate Year				
	2017	2017-20	2019-20	2020-20	2020-20
Building Systems & Improvements					
Chiller System					
Johnson-02		20.00			
Lafayette-01		20.00			
Lafayette-02			20.00		
Highland-02		20.00			
McKeesport-02				20.00	
Lafayette Center				20.00	
Lafayette Center				20.00	
Building Systems & Improvements Total		110.00	10.00	10.00	20.00
Construction, Health & Safety					
Consulting Services and Assessments					
Columbia Valley		20.00	20.00	20.00	20.00
Hazardous Waste Site - Army Facilities					
Hazardous Waste Site - Army Facilities			1,000.00		
Mobile Infrastructure, Back-up power, and hazard waste					
Back-up power		1,000.00			
Emergency supply containers					
Contingency Health & Safety Fund			20.00	20.00	20.00
Construction, Health & Safety Total		1,020.00	1,020.00	20.00	40.00
Utilities, Waste & Site Improvements					
General non-capitalizable activity - Solid and hazardous waste - Utilities		4,000.00			
General WFO					

Capital Projects – Facilities
RESERVES

[illegible]

Activity: Prioritization of all proposed projects within each category

Included line-item details for proposed *continuing projects*, *new projects*, and *reserves* for consideration



Next Steps



Summarize feedback to clarify key themes and interests to inform Levy project goals



Complete an overall assessment and prioritization of proposed projects



Goal to right-size 2026 Facilities Levy with the known and anticipated needs of the district through 2030

Technology Considerations



Inflationary Pressure

Uncertainty in import tariffs on technology product adding to pricing uncertainty from almost every technology supplier and vendor



Aging Fiber WAN

District fiber runs are aging and, in many cases, do not provide redundant connectivity loops.



Curriculum Costs

Curriculum is increasingly a subscription-based service with technology access. Could be a capitalized cost.



Staffing

As we shift additional projects into the levy, for example curriculum, could continue to fund additional aspects of staff from levy.

Capital Projects – Technology Summary

Budget By Category

	2026 Levy
Technology Infrastructure&Support	\$6.7
Equipment	\$14.2
Instructional Software&Support Systems	\$4.5
Business & Technology Systems	\$3.1
Technology Training and Professional	\$6.2
Total Average Cost Per Year	\$34.5

Next Steps

Key Questions

- What considerations should be made when planning for the EP&O Levy?
- What consideration should be made when planning for the Capital Project Levy?

Meeting 2: Review District's Draft Plan

- Review draft plan for Levy Measures
- Provide feedback and advice on the plan
- If needed, will have a 3rd meeting in August

Resource Video - How Local School Taxes Work

- <https://www.youtube.com/watch?v=uUqKJG7-c1E>