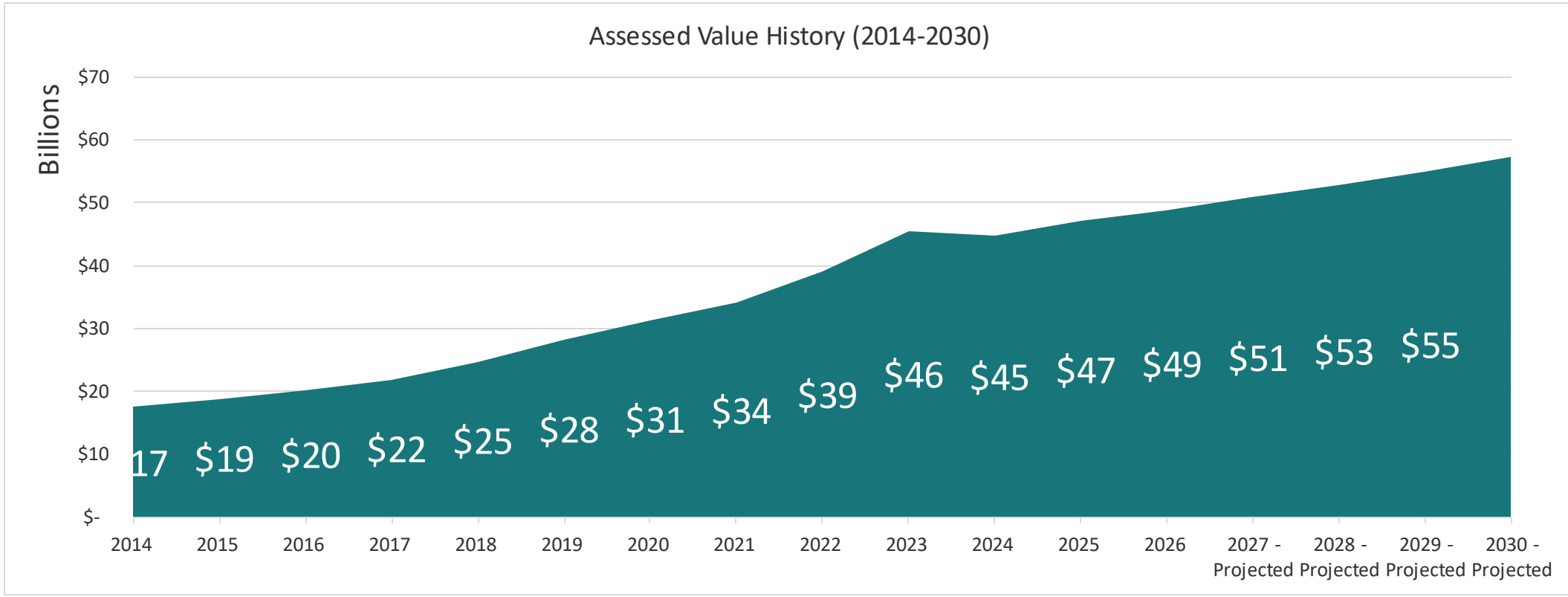
Tacoma EP&O (Prop 1) and Technology Capital Levy (Prop 2)

BOARD OF DIRECTORS STUDY SESSION

OCTOBER 16, 2025

Assessed Value History



Tacoma Educational Programs & Operations “Enrichment Levy”

Last renewed February 2022 for collections beginning in 2023

“Enrichment Levy”

Can only be used to enhance the basic education program

Levy calculations are currently the LESSER of:

$2,500 per student or

$1.50 per $1,000 of assessed value

Submitted through OSPI for review and approval

Prop 1
Levy Highlights : Educational Programs and Operations Levy

Used for nearly 500 staff positions and services:

- Additional classroom teachers
- Librarians, nurses, counselors
- Para-educators, educational assistants
- Custodians
- Office staff, professional staff
- Mental health services
- Student safety and security
- Innovative programming
- Textbooks and instructional materials
- Athletics, arts, music
- After-school enrichment activities
- Preschool programming
- Partnerships
- Building operations support
- Students with physical disabilities

Prop 1
Estimated EPO Levy Amounts for Resolution

	2026	2027	2028	2029	2030
Levy based on AV calculation	$ 82,000,000	$ 127,096,457	$ 132,180,315	$ 137,467,528	$ 142,966,229
Levy based on per pupil calculation	$ 82,000,000	$ 110,910,832	$ 117,376,943	$ 123,515,875	$ 129,975,756
Maximum allowed to collect (lesser of the two) based on current legislation		**$ 110,910,832**	**$ 117,376,943**	**$ 123,515,875**	**$ 129,975,756**
		2026-27	**2027-28**	**2028-29**	**2029-30**
Estimated school year collections		$ 97,212,880	$ 114,313,300	$ 120,607,249	$ 126,915,064

Rationale and Facts:

- Requirement to pass - 50% of the vote
  - Previous pass rate - 68% (2022)
- Makes up 14% of our total budget in 2025-26, 17% in 2027 and beyond
- Only can collect what the legislative formula allows and up to what is voter approved
- Levy laws increased authority beginning in 2026
- SPED no longer can be charged to levy
- Ask for the higher of the two to ensure we collect the maximum of the two calculations and in anticipation that the legislature may change the calculation basis

Prop 2
Levy Highlights : Capital Technology Levy

Used for:

- 92 staff positions:
  - Technology Services, SIS/Enrollment, and Instructional Facilitators
  - Fractional FTE for Librarians and other professional staff
- 1:1 student laptops, staff computers, and endpoint devices
- Electronic security systems and data privacy solutions
- Classroom and display technology
- Software renewals & critical system support
- Network, telecom, and radio infrastructure
- Lifecycle support of audio/visual technology
- Standardized classroom charging solutions
- New & expanded academic and administrative applications
- Digital textbooks and electronic instructional materials
- Ongoing professional development for teachers & staff

Prop 2
Estimated Capital Levy Amounts for Resolution

	2026	2027	2028	2029	2030
Requested Levy Collection Amount	$ 31,000,000	$ 42,500,000	$ 42,500,000	$ 42,500,000	$ 42,500,000

Rationale and Facts:

- Current levy last approved in 2022
- Requirement to pass - 50% of the vote
  - Previous Pass Rates: 66% (2022)
- Voters can approve any amount
  - There are no limits
  - Amounts need to be reasonable to the taxpayer
- 4 Year levy
- Plan allows for sustained operations as well as accommodating continued increase in demand of technology in classrooms

Impact to the Homeowner

Three components to the district's current tax rates:

- Educational Programs & Operations Levy
- Technology Capital Levy
- Bond Repayment Levy

The total taxes paid by each taxpayer will depend on the value of the home

- The higher the value of your home, the more taxes you pay
- Assessed values are likely to rise in the coming years
- Average tax rate over next four years will decline compared to last four years

Average home in Tacoma in 2025 (Pierce County Assessor, September 2025)

- $517,526

School taxes are one of many taxes that can be assessed each year

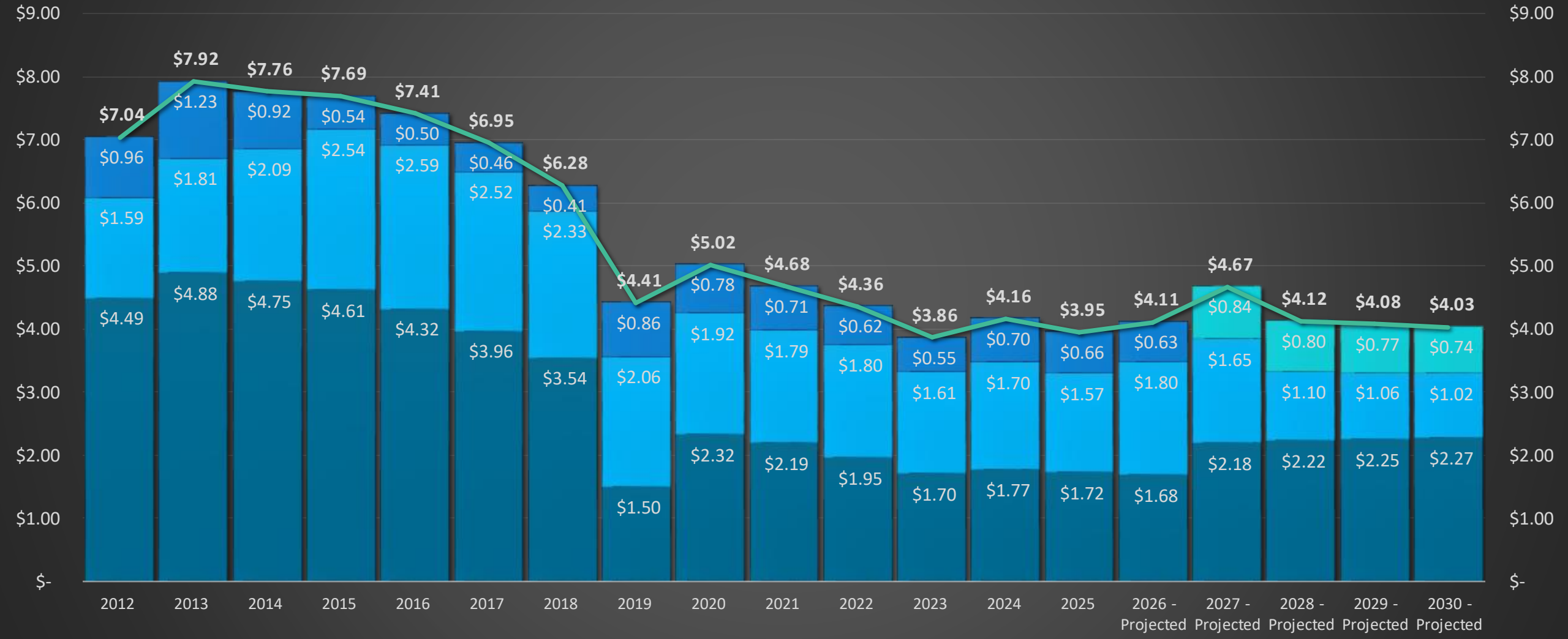
- Assessor releases tax information just before the February election
- District estimates conservatively

Impact to the Average Tacoma Homeowner Over Four Years Proposition 1 & 2 Only

February 2026 Proposition 1 and 2- Anticipated Homeowner Impact for Average Home							
Year	**Average Assessed Value of Home**	**Prop 1 EPO Tax**	**Prop 2 Tech Tax**	**Total Tax Per Year**	**Prop 1 EPO Tax per Month**	**Prop 2 Tech Tax per Month**	**Total Taxes per Month**
2023	$ 474,038	$ 808	$ 261	$ 1,069	$ 67.34	$ 21.72	$ 89.06
2024	$ 503,570	$ 893	$ 350	$ 1,243	$ 74.40	$ 29.17	$ 103.57
2025	$ 517,526	$ 892	$ 343	$ 1,236	$ 74.34	$ 28.62	$ 102.96
2026 - Projected	$ 538,227	$ 903	$ 341	$ 1,244	$ 75.24	$ 28.45	$ 103.68
Average	**$ 508,340**	**$ 874**	**$ 324**	**$ 1,198**	**$ 72.83**	**$ 26.99**	**$ 99.82**
2027 - Projected	$ 559,756	$ 1,221	$ 468	$ 1,689	$ 101.76	$ 39.00	$ 140.76
2028 - Projected	$ 582,146	$ 1,292	$ 468	$ 1,760	$ 107.70	$ 38.99	$ 146.69
2029 - Projected	$ 593,789	$ 1,334	$ 459	$ 1,793	$ 111.15	$ 38.24	$ 149.40
2030 - Projected	$ 605,665	$ 1,377	$ 450	$ 1,827	$ 114.71	$ 37.51	$ 152.22
Average	**$ 585,339**	**$ 1,306**	**$ 461**	**$ 1,767**	**$ 108.83**	**$ 38.44**	**$ 147.27**
Variance	**$ 76,999**	**$ 432**	**$ 137**	**$ 569**	**$ 36.00**	**$ 11.45**	**$ 47.45**

Above calculation assumption is based on current levy law. If the legislature changes the current law, the tax impacts would be at a higher amount

Total School Funding Rates/$1,000 AV
If Voters Approve Replacement Levies in 2026
(2012-2030)



Timeline

September through December

- Finalize resolution with Bond Counsel – **In Process**
- Submit plan for OSPI review of levy expenditure – **Approved**
- First reading of Resolutions – October 9 - **Complete**
- Second reading of Resolution – October 23

November through February

- Present informational campaign
- Filing of resolution with Pierce County Auditor – December 12, 2025
- Statements of “For” and “Against” – December 16, 2025
- Ballots mailed – January 23, 2026
- **Election date - February 10, 2026**
- Results certified - February 20, 2026

Facts & Information Campaign

Communications Department will share information with the public through a Facts & Information campaign.

- Website: Tacomaschools.org/vote
- Facts & Information mailer will be shared in our school district boundary in January
- "Spotlight" newsletters will include information about the levies
- Presentations will be available to community groups through a TPS Speakers Bureau
- Reminders on how to register to vote, when to expect ballots in the mail and where to drop off your ballot