
Replacement Educational Programs and Operations Levy (EP&O) and Replacement Capital Levy for Technology

February 2026 Ballot Propositions

Introductions and Zoom Features

Dr. Susana Reyes, Superintendent

Art Clarke, Executive Director of Business,
Finance, and Capital Projects

School Board Directors in attendance

Rachel Belfield, Public Information Officer

How to ask your questions:

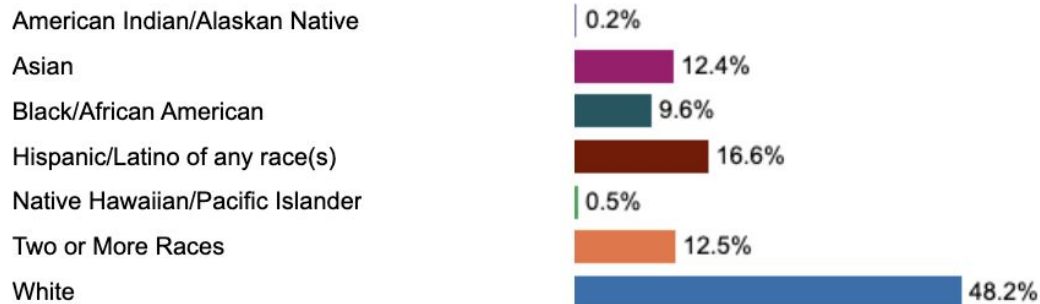
- Submit via the Zoom Q&A feature
- Wait for questions at the end to ask live

9,250+ Wonderfully Diverse K-12 Students

- 11.5% Multilingual Learners
- 33.7% Low Income
- 15.2% Special Education
- 10.7% Section 504

81 Languages Spoken (from Albanian to Wolof)

Race/Ethnicity



Strong Schools, Strong Community



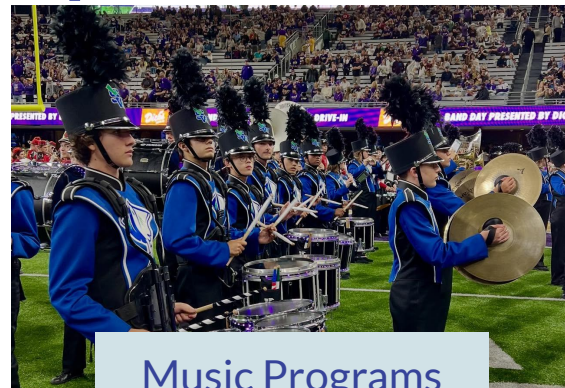
Educational Opportunities & Experiences



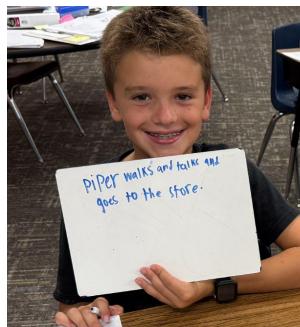
STEM



Dual Language & Multilingual Learners



Music Programs



Early Literacy



Career & Technical Education



Visual Arts

Beyond the Classroom



Cultural Events



Athletics



Family Outreach



Student Clubs



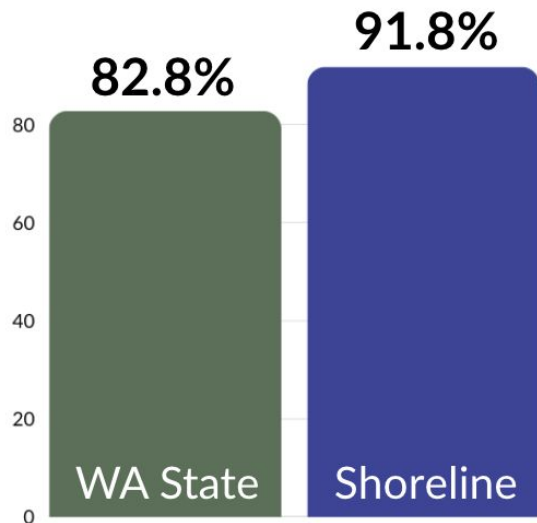
Social-Emotional Skills



Performing Arts

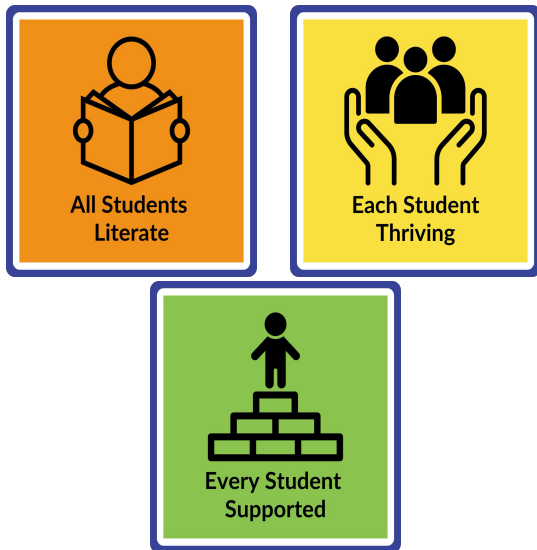
Graduation Rates Surpass State Averages

2023-24 Four-Year Graduation Rate Higher
than State Average!



Envision Shoreline: Engage. Inspire. Empower.

Keep These Key Areas in Focus

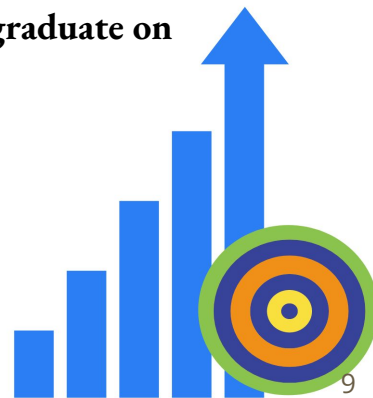


ssd412.org/envision

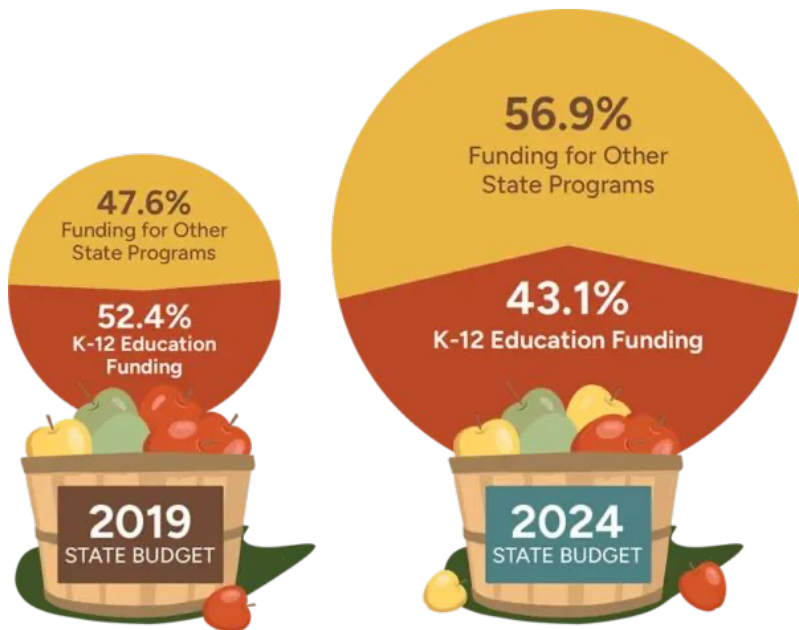
Work Toward Our Targets

By Spring of 2029:

- 85% of Shoreline's 5th and 8th graders will **read at grade level**
- 95% of Shoreline's students will report that they **feel safe and welcome in school**
- 95% of Shoreline's students will **graduate on time**



WA State Underfunding of K-12 Education



Washington State Operating Budget

As Washington State's operating budget has increased, the percentage dedicated to funding K-12 education has not kept up.

Five years ago, about **52%** of the state's general fund budget was dedicated to K-12 education.

Now, it's down to about **43%**, even though it is the state's constitutional responsibility to provide adequate funding to support basic education services.

Source: OSPI

Factors Impacting WA School District Finances

- Growing student support needs
- Declining or stagnant enrollment
- Insufficient Special Education funding
- Risks of possible loss of federal revenue
- Inflation exceeding the state formulas

Rising operating costs have a big impact on overall school district budgets:

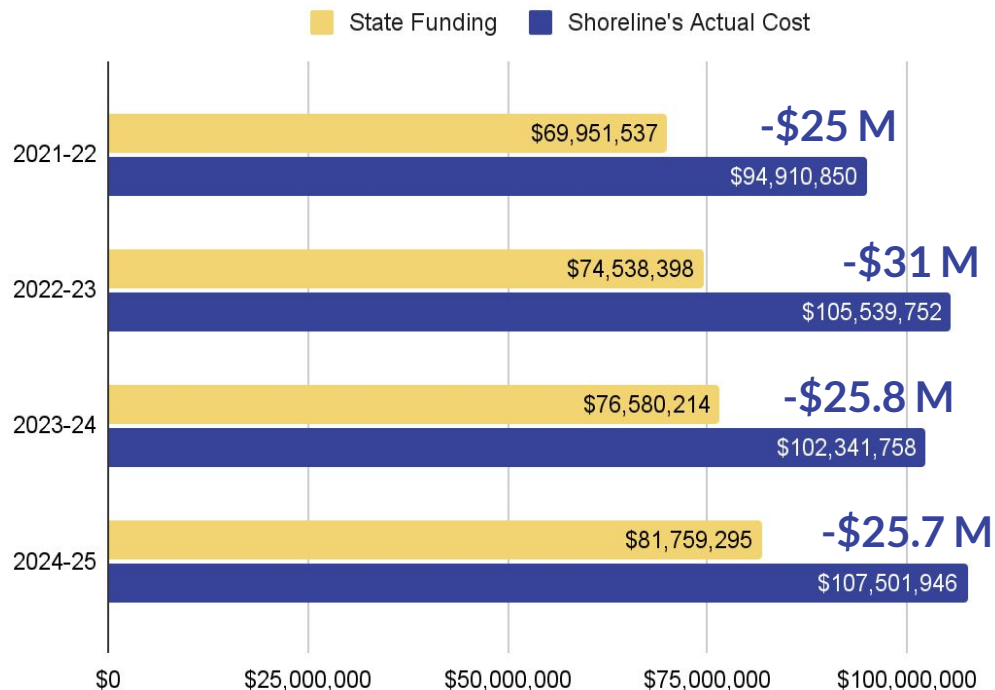


State Funding Gaps in Shoreline School District

Since 2021, insufficient
state funding has cost
Shoreline School District

\$136 million

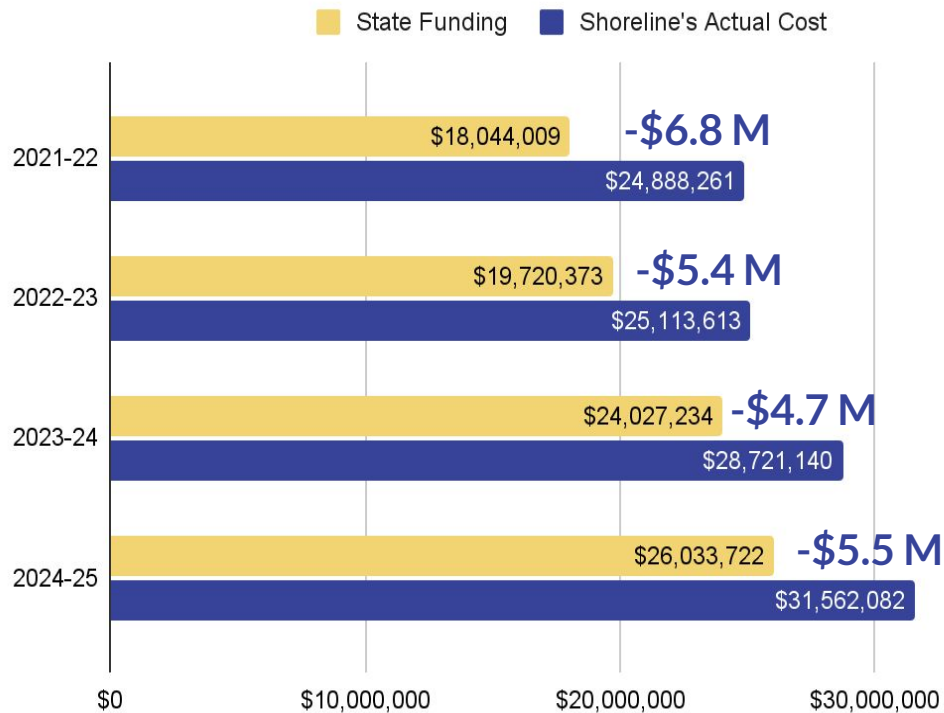
Salaries and Benefits Funding Falls Short



Since 2021, Shoreline has
been underfunded for
Salaries & Benefits by

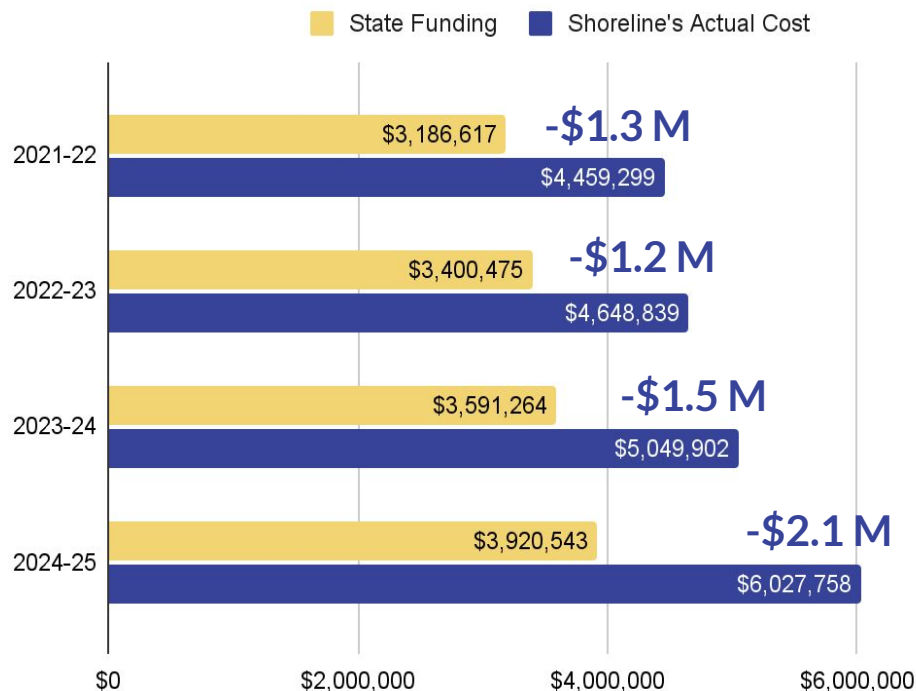
\$107 million

Special Education Funding Falls Short



Since 2021, Shoreline has
been underfunded for
Special Education by
\$22 million

Utilities and Insurance Funding Falls Short



Since 2021, Shoreline has
been underfunded for
Utilities & Insurance by

\$6 million

Two Replacement Levies: EP&O and Tech

Current levies expire December 2026

This includes:

- Technology Levy
- EP&O Levy + Supplemental EP&O Levy



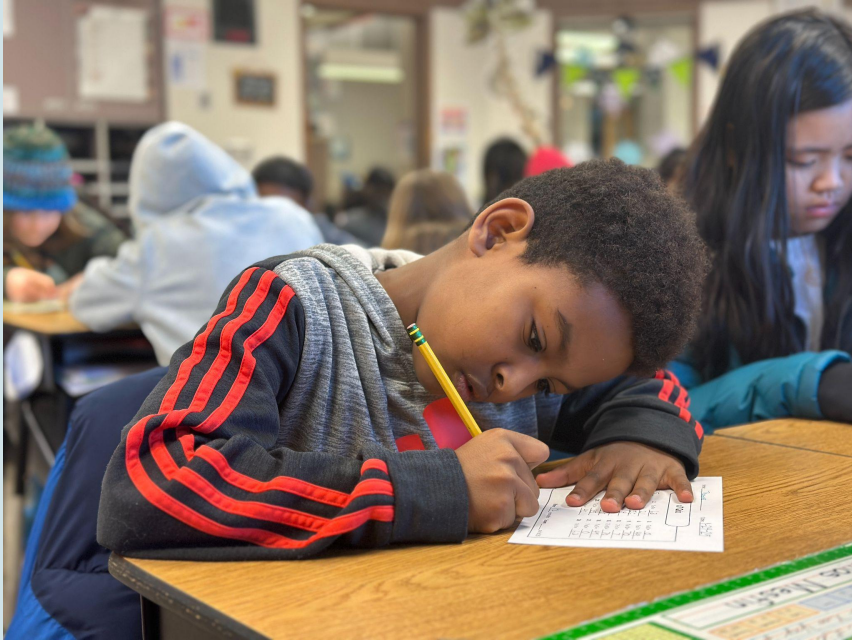
Replacement levies start January 2027

The district proposes replacement levies for collection in years 2027-2030.

On February 2026 ballot

Shoreline School Board of Directors approved two ballot resolutions on November 4, 2025

EP&O Levy



Educational Programs and Operations Levy (EP&O Levy)

Revenue from EP&O Levy funds services and programs not fully funded by the state, such as:

- Staffing to maintain **reasonable class sizes**
- Teacher **professional development**
- **Inclusive learning** supports
- **Multilingual learner** program
- School-based **student support staff**
- **Transportation**
- **Athletics and performance** teams
- **Performing arts**
- Other **extracurricular activities**

The current EP&O levy provides the District with 16.5% of its General Fund operating revenue.



EP&O Levy

	Actual	Proposed			
	2026	2027	2028	2029	2030
EP&O Levy Amount	\$35,467,000	\$39,000,000	\$41,500,000	\$44,000,000	\$46,500,000
Yearly Increase	-	\$3,533,000	\$2,500,000	\$2,500,000	\$2,500,000
Percentage Increase	-	10.0%	6.4%	6.0%	5.7%
Assessed Values (\$1,000)	\$22,265,877	\$23,379,171	\$24,548,129	\$25,775,536	\$27,064,313
Tax Rates (per \$1,000 assessed value)	\$1.59	\$1.67	\$1.69	\$1.71	\$1.72
Percentage Increase	-	5.0%	1.2%	1.2%	0.6%

Inputs:

Assessed Value (AV): King County Assessor 2026

Future year AV growth: 5.0%

Tech Levy



Capital Levy for Technology Improvements and Support (Tech Levy)

Revenue from Tech Levy funds:

- Maintenance and replacement of **computers and devices** for students and staff
- Upgrades to network **systems, cybersecurity, and infrastructure**
- **Digital curriculum**, online learning tools, and library and assessment systems
- **Classroom technology**, such as displays, sound systems, and document cameras
- **Specialized tools** for instruction and special education
- Student- and family-facing **systems for communication and access** to learning
- **Staff training and technical support**
- **Modernizing** district digital operations and systems



Tech Levy

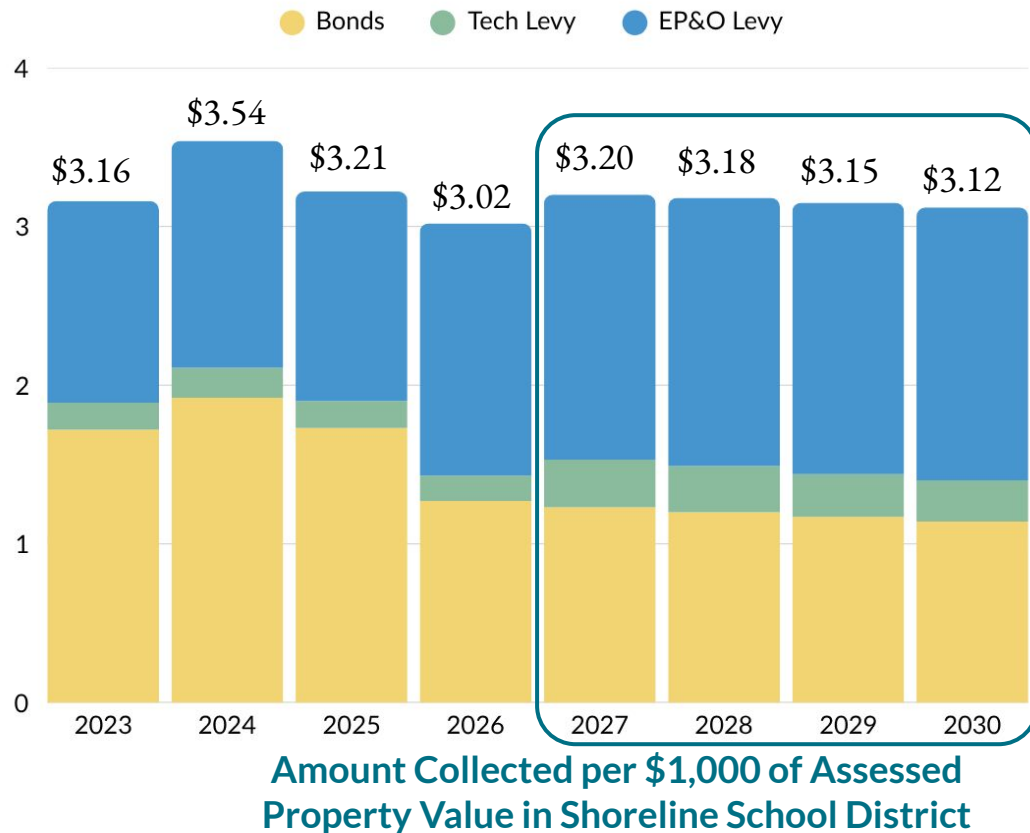
	Actual	Proposed			
	2026	2027	2028	2029	2030
Technology Levy	\$3,500,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000
Yearly Increase	-	\$3,500,000	\$0	\$0	\$0
Percentage Increase	-	100.0%	0.0%	0.0%	0.0%
Assessed Values (\$1,000)	\$22,265,877	\$23,379,171	\$24,548,129	\$25,775,536	\$27,064,313
Tax Rates (per \$1,000 assessed value)	\$0.16	\$0.30	\$0.29	\$0.27	\$0.26
Percentage Increase	-	87.5%	-3.3%	-6.9%	-3.7%

Total Local Education Taxes

Owners of property in Shoreline School District contribute to local education funding with a portion of their property taxes.

This funding for local schools goes toward both **bonds** and **levies**.

Tax rates shown for 2027-2030 are if both replacement levies are passed by voters.



EP&O and Tech Levies + Bonds

	Actual	Proposed			
	2026	2027	2028	2029	2030
EP&O Levy Amount	\$35,467,000	\$ 39,000,000	\$41,500,000	\$44,000,000	\$46,500,000
Technology Levy	\$3,500,000	\$7,000,000	\$7,000,000	\$7,000,000	\$7,000,000
Bonds	\$28,385,000	\$28,774,000	\$29,426,000	\$30,087,000	\$30,767,000
Total Tax Collection	\$67,354,026	\$74,776,027	\$77,928,028	\$81,089,029	\$84,269,030
Yearly Increase in Tax Collections	-	\$7,422,001	\$3,152,001	\$3,161,001	\$3,180,001
Percentage Increase	-	20.9%	8.1%	7.6%	7.2%
Assessed Values (\$1,000)	\$22,265,877	\$23,379,171	\$24,548,129	\$25,775,536	\$27,064,313
EP&O Levy Tax Rate	\$1.59	\$1.67	\$1.69	\$1.71	\$1.72
Tech Levy Tax Rate	\$0.16	\$0.30	\$0.29	\$0.27	\$0.26
Bonds Tax Rate	\$1.27	\$1.23	\$1.20	\$1.17	\$1.14
Total Tax Rates	\$3.02	\$3.20	\$3.18	\$3.15	\$3.12
Percentage Increase	-	6.0%	-0.6%	-0.9%	-1.0%

Home Values and Local Education Taxes

	Estimated Monthly Local School Taxes				
Home Value	2026	2027	2028	2029	2030
\$750K Home	\$189	\$200	\$199	\$197	\$195
\$1M Home	\$252	\$267	\$265	\$263	\$260
\$1.5M Home	\$378	\$400	\$398	\$394	\$390

The table illustrates taxes for sample assessed home values. Although estimated tax rates may decrease, the assessed values of homes can still go up or down, which may affect the total amount of taxes owed.

Community Info Sessions

Monday, Jan 26, 5-6 pm

Webinar ID: 847 3364 2110

Passcode: 051771

Thursday, Jan 29, 12-1 pm

Webinar ID: 892 3976 4345

Passcode: 849098

Wednesday, Feb 4, 7-8 pm

Webinar ID: 848 4943 4474

Passcode: 576028

All webinar Zoom links are available at: ssd412.org/Levies26

Dial-in phone numbers for any session: 1-253-215-8782 or 1-669-900-6833

Key Election Dates

January 21: Voters' pamphlets and ballots mailed, vote centers open

January 22: Ballot drop boxes open

February 2: Last day for mail-in and online voter registration

February 10: Last day for in-person voter registration, until 8:00 pm

February 10, 2026: ELECTION DAY

Ballots must be postmarked or returned to a ballot drop box no later than 8:00 pm.

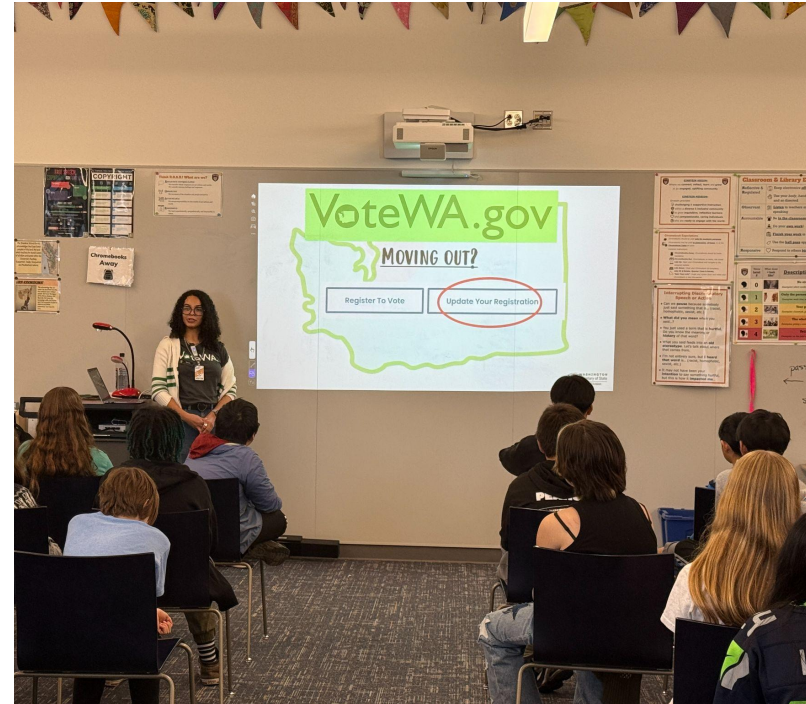
Vote center and drop box locations can be found at:
kingcounty.gov/elections

Local Ballot Drop Boxes

Shoreline Library: 345 NE 175th St.

Shoreline Park & Ride: Aurora Ave. N & N 192nd St.

Lake Forest Park City Hall: 17425 Ballinger Way NE



Questions?

Want to learn more?

Visit: ssd412.org/Levies26



Thank you!



Replacement Levies FAQ

Why are these split into two levies?

Educational Programs and Operations (EP&O) levies are separate from capital levies for technology because they fund different needs: EP&O levies cover daily, ongoing operational costs like teacher salaries, supplies, and programs not fully funded by the state, while capital levies are for large, long-term investments like technology infrastructure, building security, and renovations. This separation ensures that the day-to-day learning environment can be supported, while also allowing for specific, major investments to be made for things like technology.

Can I vote for just one levy and not the other?

Yes, you will vote for the two proposed levies separately.

Didn't we just vote on a levy in August?

Yes, over 75% of voters in Shoreline and Lake Forest Park approved a one-year supplemental levy for educational programs and operations in August 2026. This and the four-year EP&O and Tech levies that were approved by voters in 2022 come to an end in Dec. 2026. If approved, the EP&O and Tech levies on the Feb. 2026 ballot will begin collecting in 2027, replacing all that have expired.

What happens if the levy fails?

If one or both of the levies fail, school district administrators and the School Board would review the input from voters and consider running a levy again in Spring 2026.

School districts get two chances to propose a levy, so if one failed again, we would begin planning for what programs and services are reduced in our schools due to the loss of funding.

Why are the estimated tax rates now lower than what was shared in the supplemental levy information?

The district's total assessed property value for 2026 grew more than originally projected. Since the total bond repayment amount stays the same, the higher overall property value means the tax rate per \$1,000 of assessed value decreases.

For the 2026 EP&O levy, the total amount collected is based on the 2022 voter-approved amount plus the new levy amount approved in August 2025, minus a required “rollback.” A rollback happens because state law limits how much the district can collect in total taxes, so if property values rise more than expected, the district must reduce (or “roll back”) the levy rate to stay within those limits.

Are there any homeowners who don't pay local education taxes?

State law provides two tax benefit programs for senior citizens and persons with disabilities. They include property tax exemptions and property tax deferrals. With exemptions, you pay less taxes or none at all. With deferrals, you are able to pay your taxes at a later date.

Deferrals

You may qualify for a deferral of your property tax liability if:

- You are 60 or older, or retired because of physical disability.
- You own the home in which you live and occupy it at least nine months a year.
- Your household income for 2024 was \$88,998 or less.
- You meet equity requirements.

Deferrals and interest become a lien on your property until you repay the total amount.

Exemptions

Income limit (based on 2024 earnings)

- Your annual income must be under \$84,000, including Social Security and other sources

Age and/or disability (at least one)

- At least age 62 the first year you apply
- Disabled or a veteran with a service-connected evaluation of at least 80% total disability rating

Ownership and occupancy

- You own the residence as of December 31 of the prior year of the property tax year
- You occupy the residence for at least 6 months each year (for tax years 2022 and 2021)
- You occupy the residence for at least 9 months each year (for tax year 2020)

If you qualify, the exemption continues as long as you are eligible.