FACILITIES PLANNING TASK FORCE MEETING #2

Coupeville School District

November 5, 2025

WENAHA GROUP

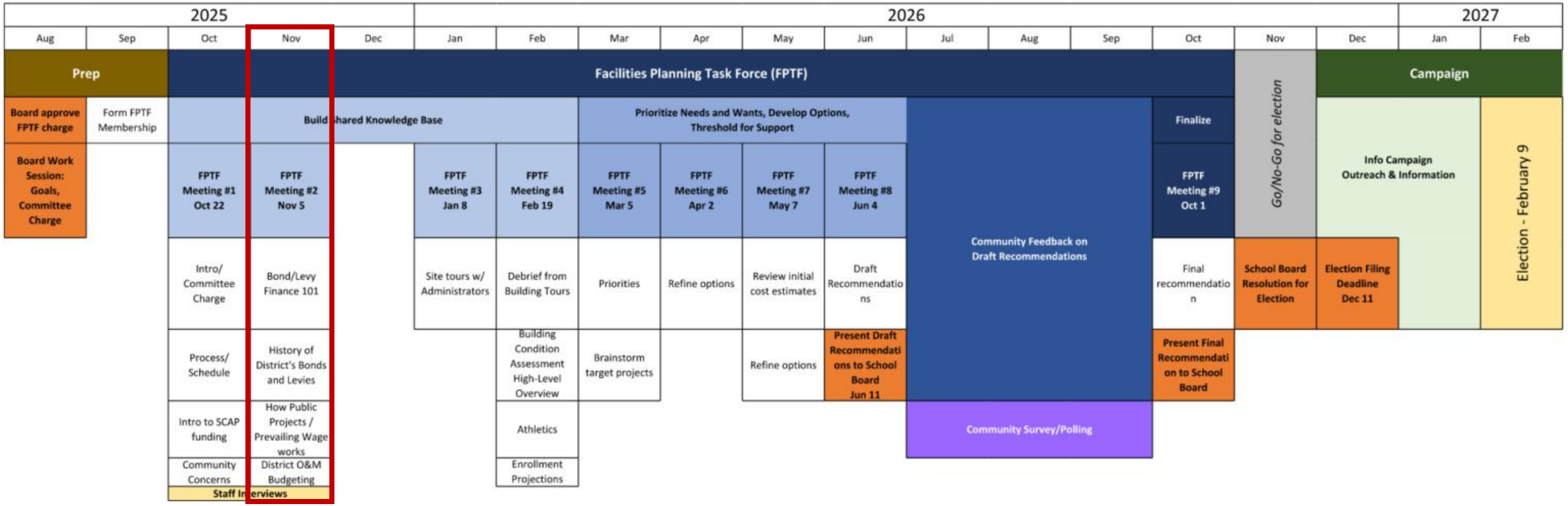
AGENDA

1. Welcome / Agenda Review
2. Recap of FPTF Meeting #1
3. Board Goals for FPTF Process
4. CSD Replacement Levies – February 2026
5. Bonds and Levies with Piper Sandler
6. Stretch Break
7. Washington State – Understanding School Funding
8. Design Process, Public Projects, and Prevailing Wage
9. Next Meeting & Meeting Close

RECAP OF FPTF MEETING #1

- Introductions
- Roles
- Agreed on ground rules
- Process and Timeline
- Community Concerns
- Describe Current Facilities

DETAILED TIMELINE FOR COUPEVILLE SD



CSD BOARD GOALS FOR LRFPC PROCESS

1. Consider how facility improvements can strengthen multi-generational and historical connections between the community and school district
2. Prioritize facilities with flexible learning environments
3. Consider facility improvements for the elementary level
4. Consider how to increase CTE/STEAM and elective opportunities for students
5. Provide outdoor connections for students and staff

Coupeville School District Facilities Task Force Levy Presentation

November 5, 2025

Coupeville School District

REPLACEMENT LEVIES

1. Capital Technology Levy
2. EP&O Levy

February 10, 2026

COUPEVILLE SCHOOL DISTRICT

Community Expectations

COMMUNITY PRIORITIES FROM STRATEGIC PLAN

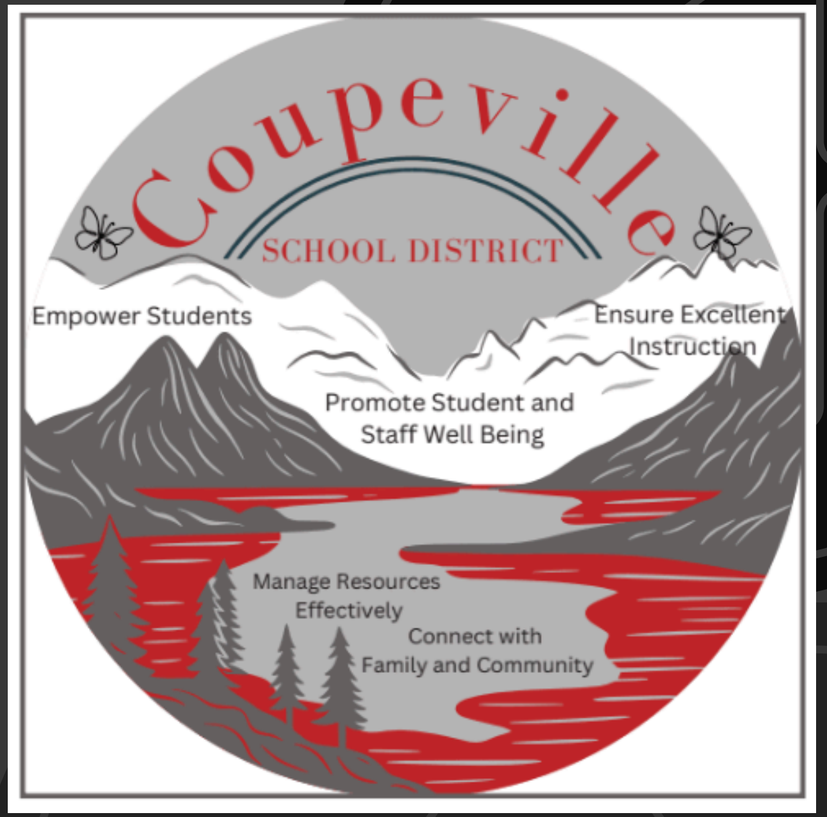
EMPOWER STUDENTS

ENSURE EXCELLENT INSTRUCTION

PROMOTE STUDENT AND STAFF WELL BEING

CONNECT WITH FAMILY AND COMMUNITY

MANAGE RESOURCES EFFECTIVELY



Levy Timeline Overview

VISIT OUR WEBSITE FOR MORE INFORMATION

Obtain OSPI Approval

Before October 30

Consider Adoption of Resolution

Before October 30

*Appoint For/Against Committee for Voter Pamphlet

Before Oct/Nov

Submit to County Auditor

Before Dec. 12

ELECTION DATE

February 10, 2026

***If you would like to apply for the For/Against Committee, please email Superintendent Leatherwood for more information: sleatherwood@coupeville.k12.wa.us**

Levy Information

Property taxes fund educational needs the state does not cover or picks up where state apportionment leaves off-daily operating costs

Revenues collected on a calendar year (split between two fiscal years)

Four year cycle (or less)-The current cycle ends with 2026, so the next cycle would be 2027-2030

Local levies and local funds represent 16% of district revenue

Recent Levy Measures Ballot Amounts

2018 EP&O AND TECH LEVY

61.79% Pass

Collection Year	Amount	Levy Rate per 1k Assessed Value
2019	2.44 million	$1.20
2020	2.44 million	$1.08
2021	2.44 million	$1.02
2022	2.44 million	$.95

2022 EP&O AND TECH LEVY

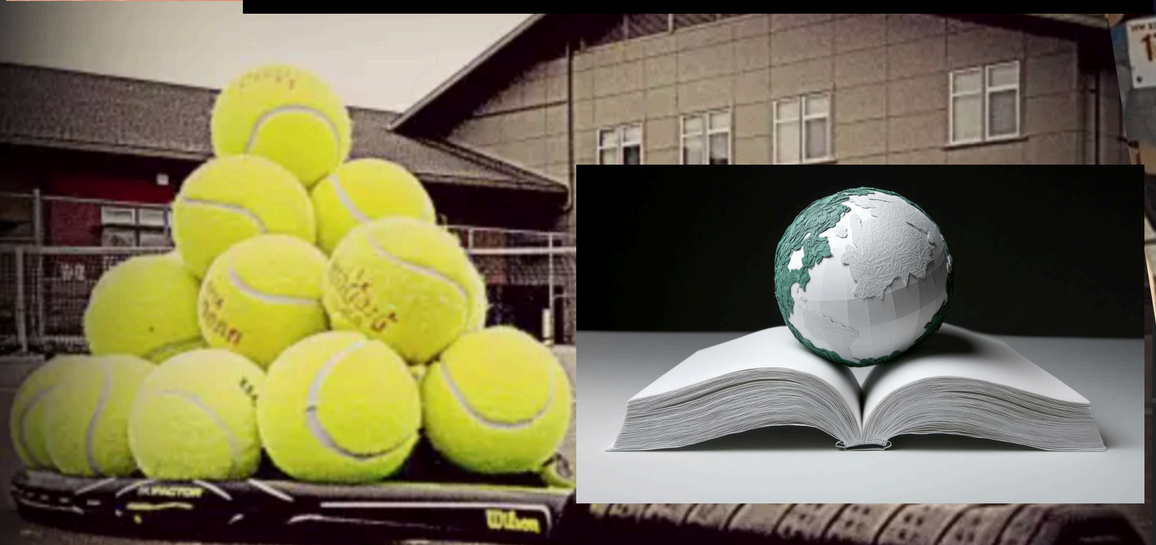
54.31% Pass

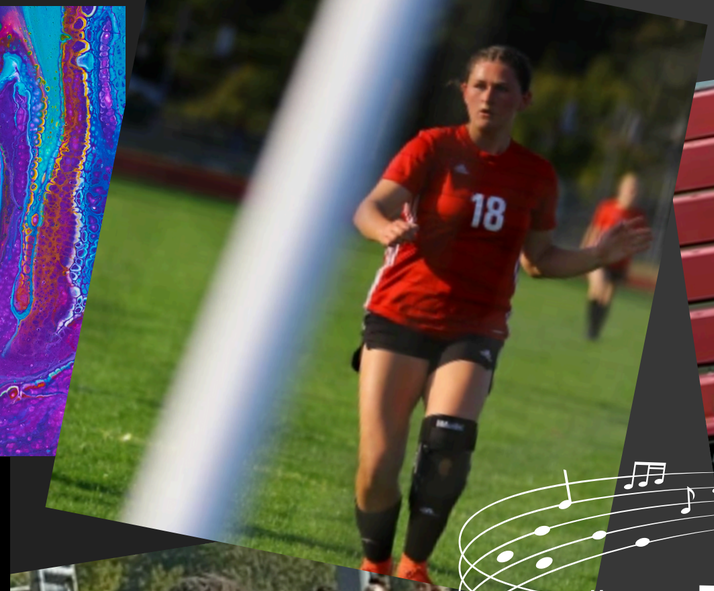
Collection Year	Amount	Levy Rate per 1k Assessed Value
2023	2.7 million	$.81
2024	2.7 million	$.81
2025	2.7 million	$.80
2026	2.7 million	$.68 (approx.)

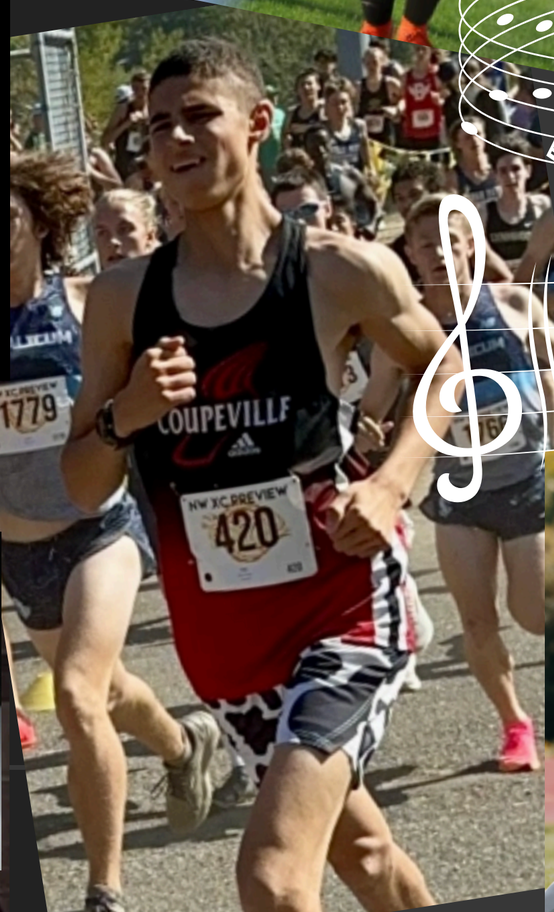
COUPEVILLE SCHOOL DISTRICT

Levy Dollars at Work!

SUPPORTING OUR STUDENTS

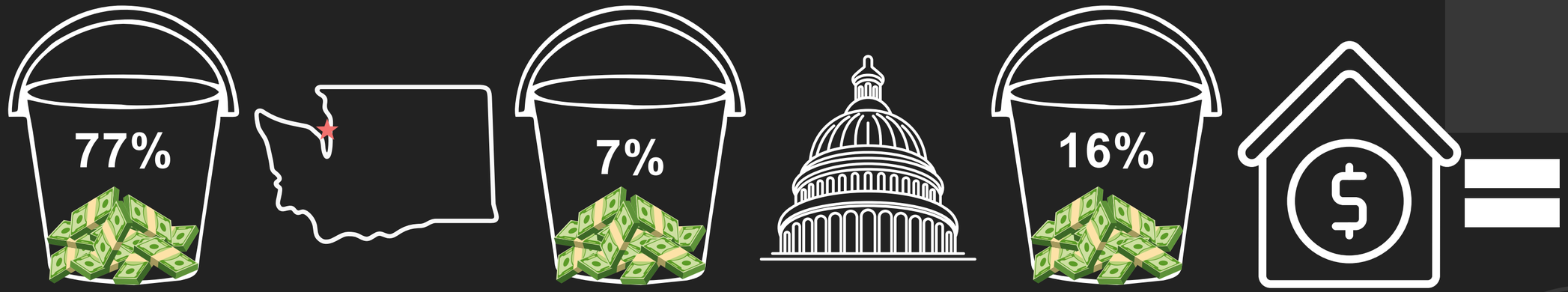






Importance of Levy Funding

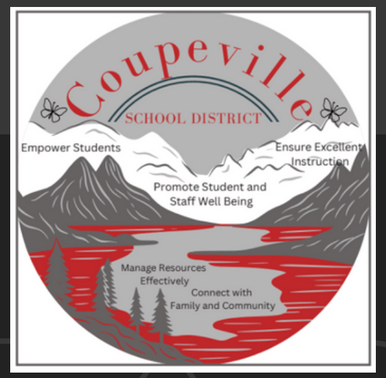
BUDGET REVENUE ACTUAL 2025-2026



STATE FUNDING

FEDERAL FUNDING

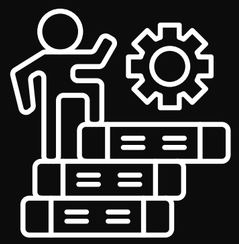
LOCAL AND LOCAL LEVY FUNDING



STRATEGIC PLAN

Levy Uses

SUPPORTING ACADEMICS, ATHLETICS, AND ARTS



The levy ensures **adequate resources** for academic programs, enhancing student learning opportunities and supporting teacher development to improve overall educational outcomes and provides additional staffing to lower class sizes and provide academic and social emotional support.

Funds from the levy strengthen our **athletic programs**, providing equipment, and coaching, fostering teamwork and physical health among our students.

Investing in the arts helps students develop **creative expression**, resilience, and leadership through music, theater, and visual arts .

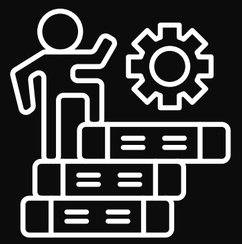
Levies provide added electives for career and college pathways.

MATERIALS ADDITIONAL STAFF SAFETY TECHNOLOGY ARTS CURRICULUM SPORTS MUSIC SUPPLIES OPERATING COSTS

LEVY SUPPORTED

Levy Dollars in Action

SUPPORTING ACADEMICS, ATHLETICS, AND ARTS



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MATERIALS

ADDITIONAL STAFF

SAFETY

TECHNOLOGY

ARTS

CURRICULUM

SPORTS

MUSIC

SUPPLIES

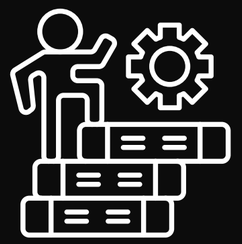
OPERATING COSTS

LEVY SUPPORTED

What's On the Ballot

SUPPORTING ACADEMICS, ATHLETICS, AND ARTS

INCREASE SUPPORT



The levy ensures **adequate resources** for academic programs, enhancing student learning opportunities and supporting teacher development to improve overall educational outcomes and provides additional staffing to lower class sizes and provide additional opportunities.

INCREASED STAFF

BRING COACHES WAGES TO COMPETITIVE RATE

BRING BACK BAND

Funds from the levy will strengthen our **athletic programs**, providing competitive stipends, equipment, and coaching, fostering teamwork and physical health among our students.

GUARANTEED AND VIABLE CURRICULUM

INCREASE SAFETY AND SECURITY

MENTAL HEALTH SOCIAL EMOTIONAL SUPPORT

Investing in the arts helps students develop creative expression, resilience, and leadership through music, theater, and visual arts .

Levies provide added electives for career and college pathways.

PROVIDE SUPPORT STAFF FOR STUDENT SUCCESS

MORE ELECTIVE OFFERINGS

Tax Rate by Amount

Tax Year	2025		2027	2028	2029	2030
Tax Amount Capital Tech	500,000		600,000	625,000	650,000	675,000
Tax Rate Per Thousand	.12		.12	.11	.11	.10
Tax Amount EP&O	2.7 Million		3,955,000	4,168,000	4,392,000	4,725,000
Tax Rate Per Thousand	.67		.78	.75	.72	.71
Total	.80		.90	.86	.83	.81

- 2026 is final year of current levy
- In 2027 to collect 3,955,000 we will need an enrollment of 965

Change in Tax Amount

Tax Year	2025	2027
Tax Rate Per Thousand	.80	.90
Amount for $350K Home	$280	$315
Amount for $500K Home	$400	$450
Amount for $750K Home	$600	$675

Tax rate change from current levy to new levy anticipates an adjustment of $50 per year for a home assessed at $500,000

COUPEVILLE SCHOOL DISTRICT

What’s on Your Tax Statement

Local Levy vs. State School Tax

School District 204 Enrichment:

- **Locally controlled educational programs & operations levy (voter approved and goes directly to Coupeville School District for programs prioritized by our community)**

State School & State School Part 2:

- **State controlled and allocated for “basic education.” The state distributes where the dollars to go.**

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What Can You Do?

Share Factual Information!

coupeville.k12.wa.us/levy

Ask Questions!

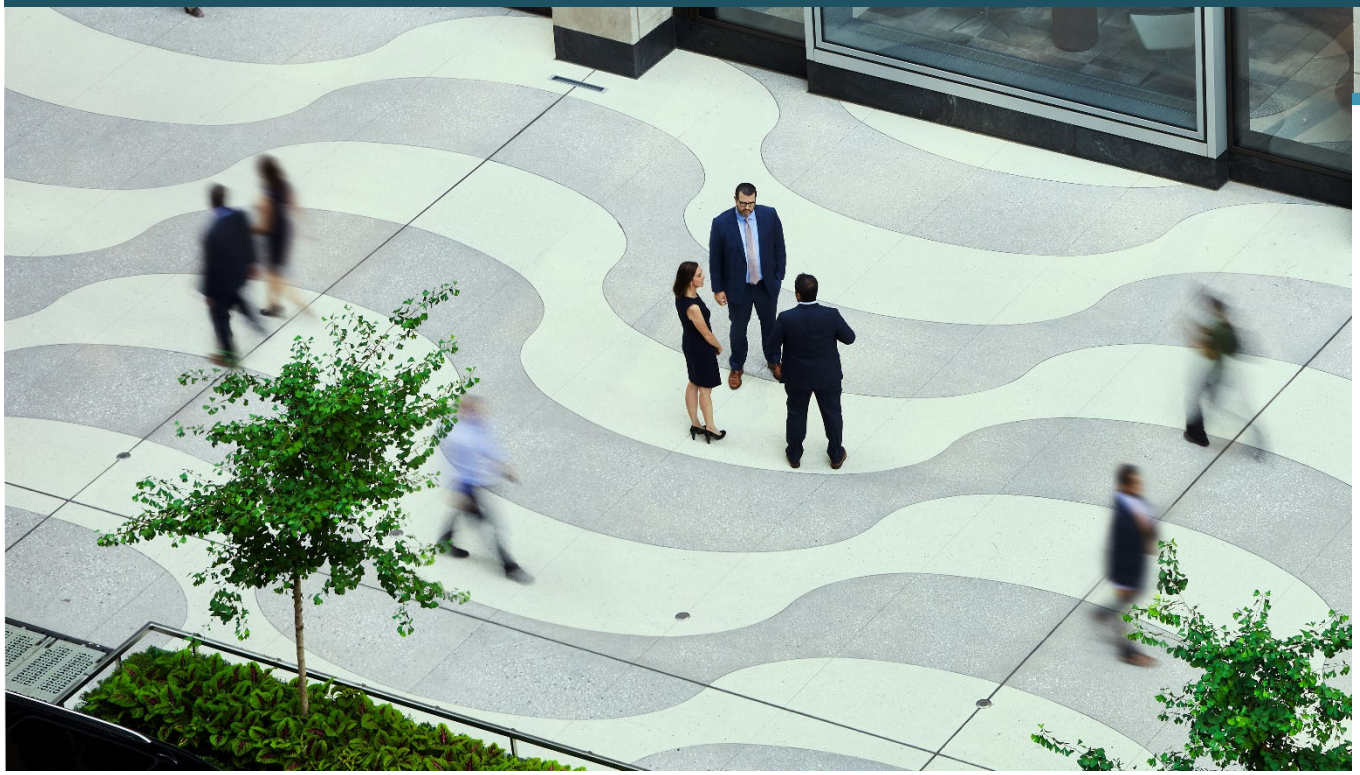
Don’t Forget to Vote!

COUPEVILLE SCHOOL DISTRICT

PIPER | SANDLER

Coupeville School District No. 204

November 5, 2025 | Levy Information



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Educational Programs & Operations Levies (a.k.a. EPO or Enrichment) and Capital Projects Levies (a.k.a. Technology)

Educational Programs & Operations Enrichment Levy

- Pay costs of maintenance and operations (e.g. educational programs, facility maintenance and day-to-day operations)
- Simple majority (50% + 1)
- One- to four-year collection cycle
- May only be submitted to voters twice in a 12-month period
- Collection may not exceed the maximum amount established by State Law

Capital Projects Levy

- One- to six-year collection cycle
- Simple majority (50% + 1)
- Multiple capital projects levy may be authorized for the same period (e.g. technology and new roof)
- Possible life cycle mismatch
- No interest cost
- May only be submitted to voters twice in a 12-month period
- Pay costs to construct, modernize or remodel school facilities (includes technology improvements)

Non-Voted Limited General Obligation (LGO) Bond

- Repaid with existing revenue (typically General Fund)
- Can't be used for "new" construction
- Statutory borrowing limit of 3/8 of 1% assessed value
- Taxes collected from a Capital Projects Levy may be used to repay principal of an LGO Bond (NOT the interest)
- Public hearing required if more than $250,000 is borrowed

Bonds and Transportation Vehicle Levies

Voter-Approved Unlimited Tax General Obligation (UTGO) Bonds

Bonds are the primary method used by Washington school districts to finance the "local share" of major capital projects because:

- Cash is generated up front
- Payments can be spread over time
- Districts have some control over taxpayer impacts
- New revenue created
- Repaid with property taxes
- Approved with a 60% yes vote, 40% validation
- 5% debt capacity
- 40-year maximum term (match useful life of asset)
- May only be submitted to voters twice in a calendar year

Transportation Vehicle Levy

- Pay costs of acquiring school buses (transportation vehicles)
- Simple majority (50% + 1)
- One- to two-year collection cycle

Election Results

Historical EP&O Levy Elections						
Date	1st Year	2nd Year	3rd Year	4th Year	% Yes	Result
Feb-2026	$3,955,000	$4,168,000	$4,392,000	4,725,000	TBD	TBD
Feb-22	$2,700,000	$2,700,000	$2,700,000	$2,700,000	54.31%	PASSED
Feb-18	$2,440,000	$2,440,000	$2,440,000	$2,440,000	61.79%	PASSED
Feb-14	$2,241,757	$2,241,757	$2,241,757	$2,241,757	64.20%	PASSED
Feb-10	$2,179,619	$2,223,211	$2,334,372	$2,474,434	60.30%	PASSED
Feb-06	$1,935,578	$2,061,390	$2,195,380	$2,338,080	64.01%	PASSED
Feb-02	$1,544,476	$1,587,798	$1,732,825	$1,778,785	72.43%	PASSED
Feb-98	$1,150,785	$1,280,510	$1,306,120	$1,332,243	64.13%	PASSED
Feb-96	$868,000	$868,000	--	--	75.59%	PASSED
May-94	$868,000	$868,000	--	--	70.68%	PASSED
Feb-94	$948,000	$948,000	--	--	55.14%	FAILED
Feb-92	$700,000	$700,000	--	--	74.40%	PASSED

Historical Capital Projects (Technology) Levy Elections								
Date	1st Year	2nd Year	3rd Year	4th Year	5th Year	6th Year	% Yes	Result
Feb-2026	$600,000	625,000	$650,000	$675,000	--	--	TBD	TBD
Feb-22	$450,000	$500,000	$500,000	$500,000	--	--	56.22%	PASSED
Feb-22	**$3,000,000**	**$3,000,000**	**--**	**--**	**--**	**--**	**51.33%**	**PASSED**
Feb-18	$350,000	$350,000	$350,000	$350,000	--	--	61.99%	PASSED
Apr-15	**$1,666,666**	**$1,666,667**	**$1,666,667**	**--**	**--**	**--**	**55.43%**	**PASSED**
Feb-14	$300,000	$300,000	$300,000	$300,000	--	--	63.32%	PASSED
Feb-10	$300,000	$300,000	$300,000	$300,000	--	--	57.77%	PASSED
Feb-98	$50,000	$50,000	--	--	--	--	64.55%	PASSED

Historical Bond Elections			
Date	Par Amount	% Yes	Result
2027	To be determined		
May-04	$22,860,585	65.56%	PASSED

NOTE: The April 2015 and February 2022 elections were for construction purposes. Others are for technology purposes.

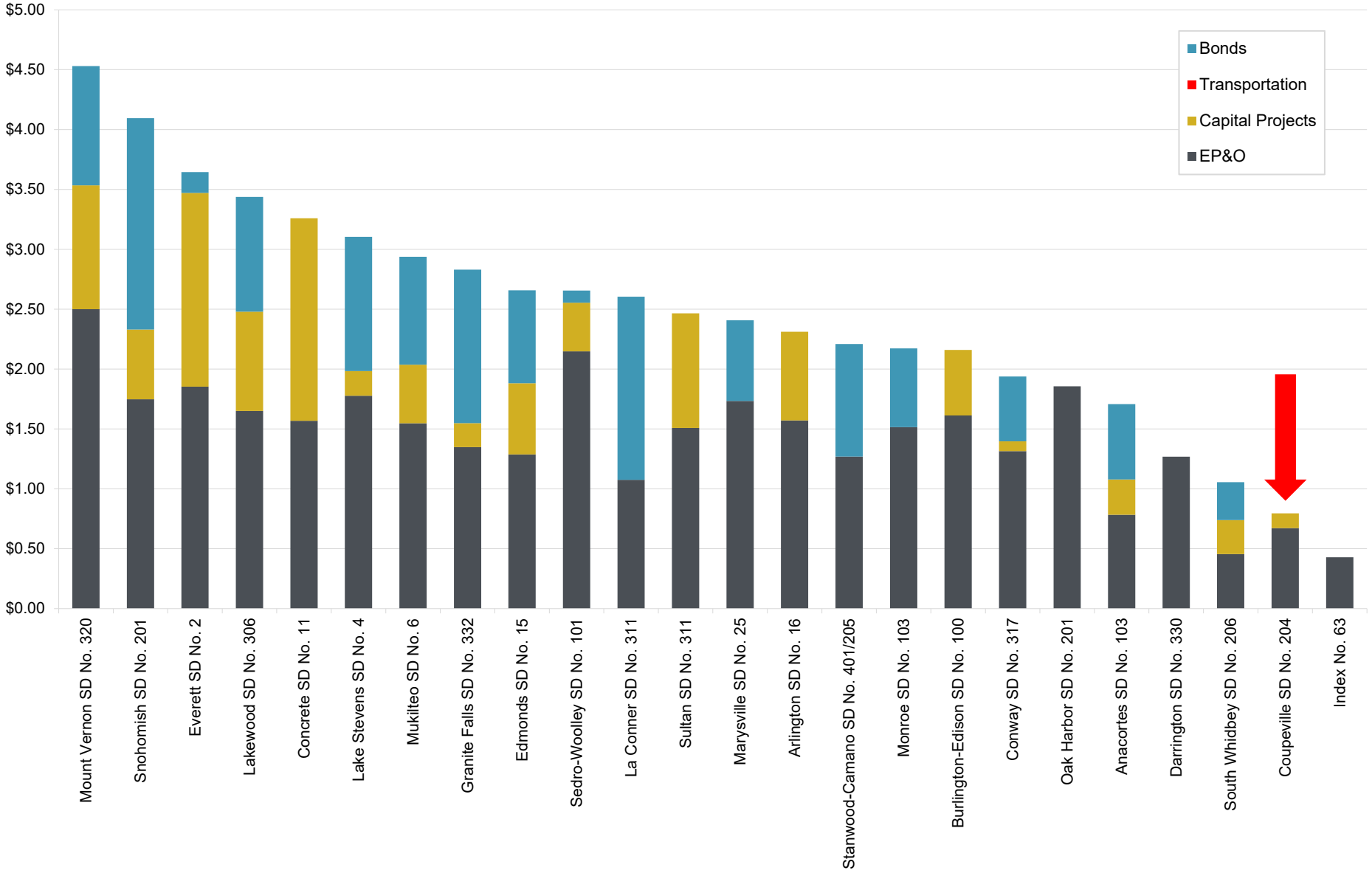
Tax Rate History

Historical Levy Rates						
Year	Bond Levy	Capital Projects Levy	Technology Levy	Transportation Vehicle Levy	EP&O Levy	Total
2003	$0.70	$--	$--	$--	$1.32	$2.02
2004	0.65	--	--	--	1.37	2.02
2005	1.73	--	--	--	1.30	3.03
2006	1.49	--	--	--	1.30	2.79
2007	1.08	--	--	--	1.01	2.09
2008	0.84	--	--	--	0.89	1.73
2009	0.83	--	--	--	0.90	1.73
2010	0.86	--	--	--	0.88	1.74
2011	1.03	--	0.15	--	1.15	2.33
2012	1.12	--	0.15	--	1.11	2.38
2013	1.06	--	0.15	--	1.20	2.41
2014	1.03	--	0.16	--	1.17	2.36
2015	1.01	--	0.15	--	1.16	2.32
2016	1.00	0.84	0.15	--	1.14	3.13
2017	0.96	0.81	0.15	--	1.09	3.00
2018	0.90	0.77	0.14	--	1.05	2.86
2019	0.83	--	0.15	--	1.05	2.04
2020	0.74	--	0.14	--	0.94	1.82
2021	0.70	--	0.13	--	0.89	1.73
2022	0.66	--	0.12	--	0.83	1.61
2023	--	0.83	0.12	--	0.69	1.65
2024	--	0.75	0.13	--	0.68	1.56
2025	--	--	0.12	--	0.67	0.80
Prel. 2026	--	--	0.12	--	0.64	0.75

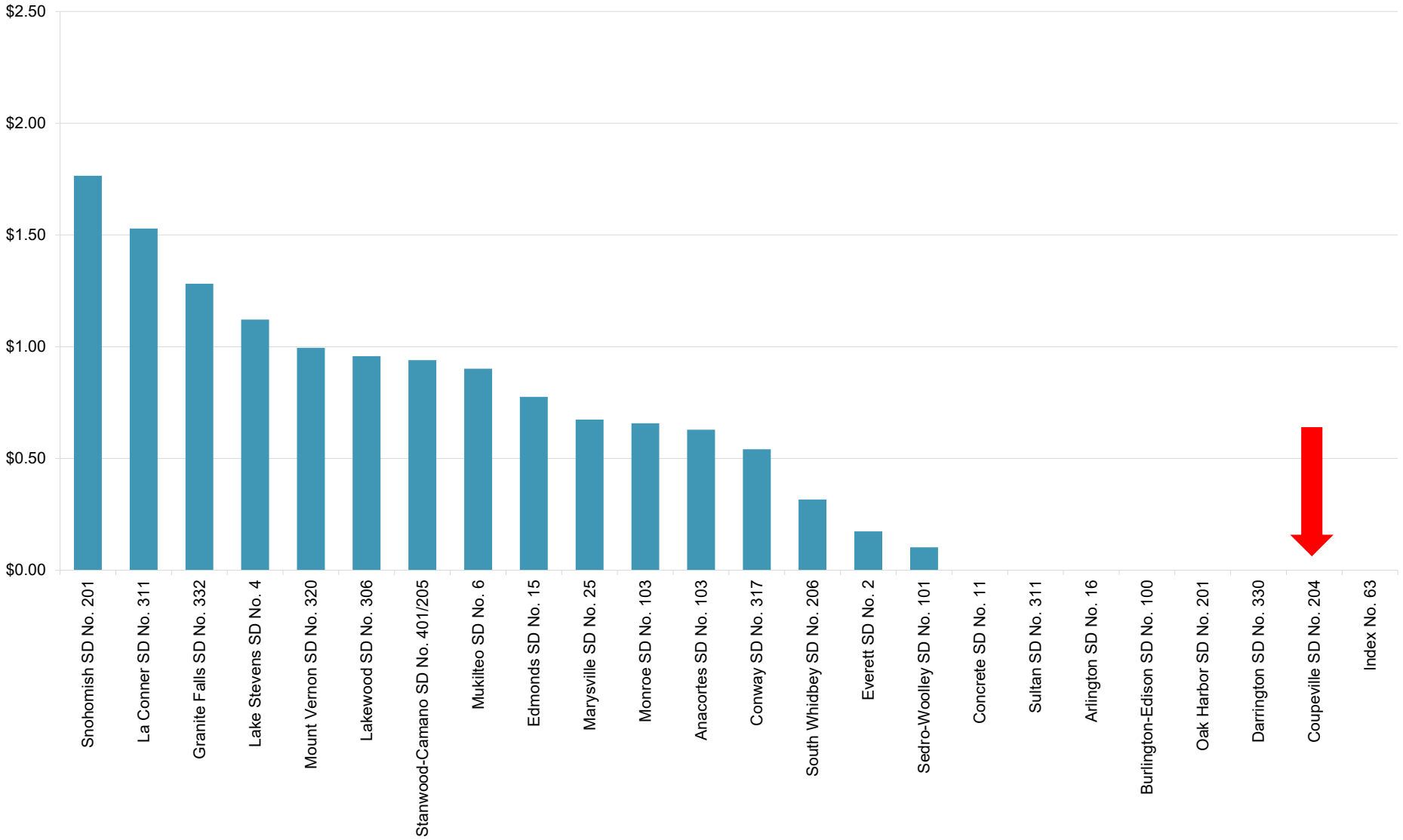
Comparable Tax Rates – 2025: Island, Skagit & Snohomish

Island, Skagit & Snohomish County School Districts 2025 Total Tax Rates						
District	Assessed Value	Bonds	EP&O	Capital Projects	Trans.	Total
Mount Vernon SD No. 320	$ 7,278,550,064	$ 1.00	$ 2.50	$ 1.03	$ -	$ 4.53
Snohomish SD No. 201	16,995,699,552	1.77	1.75	0.58	-	4.10
Everett SD No. 2	34,990,584,823	0.17	1.85	1.62	-	3.64
Lakewood SD No. 306	4,584,374,344	0.96	1.65	0.83	-	3.44
Concrete SD No. 11	1,182,791,084	-	1.57	1.69	-	3.26
Lake Stevens SD No. 4	12,240,681,587	1.12	1.78	0.21	-	3.10
Mukilteo SD No. 6	30,687,204,569	0.90	1.55	0.49	-	2.94
Granite Falls SD No. 332	3,743,621,818	1.28	1.35	0.20	-	2.83
Edmonds SD No. 15	51,092,578,679	0.78	1.29	0.60	-	2.66
Sedro-Woolley SD No. 101	6,203,435,522	0.10	2.15	0.41	-	2.66
La Conner SD No. 311	987,658,031	1.53	1.08	-	-	2.60
Sultan SD No. 311	3,259,065,895	-	1.51	0.96	-	2.47
Marysville SD No. 25	15,328,924,040	0.67	1.73	-	-	2.41
Arlington SD No. 16	8,625,917,115	-	1.57	0.74	-	2.31
Stanwood-Camano SD No. 401/205	12,128,987,315	0.94	1.27	-	-	2.21
Monroe SD No. 103	11,745,848,611	0.66	1.52	-	-	2.17
Burlington-Edison SD No. 100	6,648,732,070	-	1.61	0.55	-	2.16
Conway SD No. 317	973,340,903	0.54	1.31	0.08	-	1.94
Oak Harbor SD No. 201	6,981,376,021	-	1.86	-	-	1.86
Anacortes SD No. 103	10,094,998,889	0.63	0.78	0.29	-	1.71
Darrington SD No. 330	805,121,372	-	1.27	-	-	1.27
South Whidbey SD No. 206	7,963,920,758	0.32	0.45	0.28	-	1.06
Coupeville SD No. 204	**4,067,474,896**	**-**	**0.67**	**0.12**	**-**	**0.80**
Index No. 63	255,062,132	-	0.43	-	-	0.43

Tax Rates – 2025: Island, Skagit & Snohomish



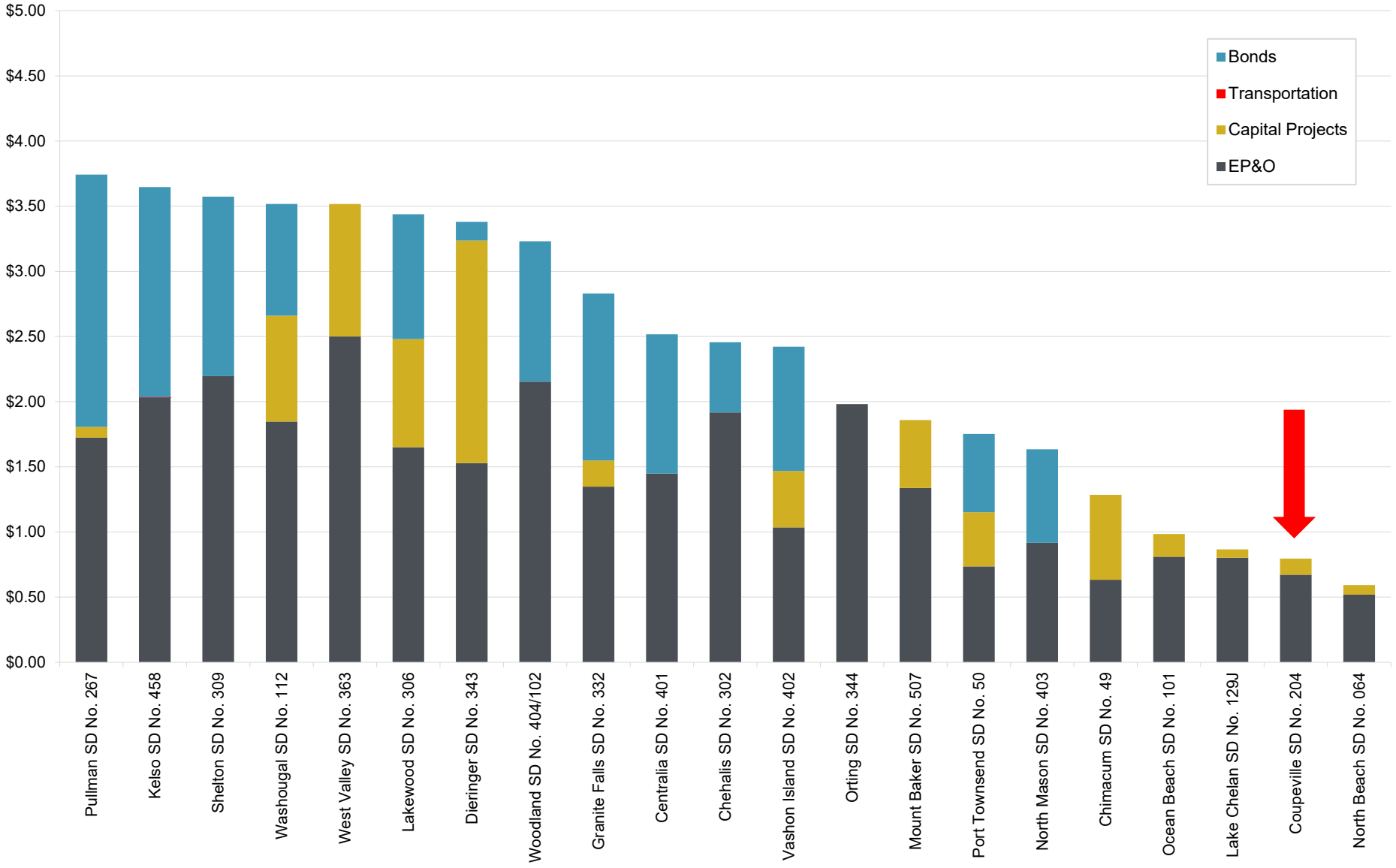
Bond Rates – 2025: Island, Skagit & Snohomish



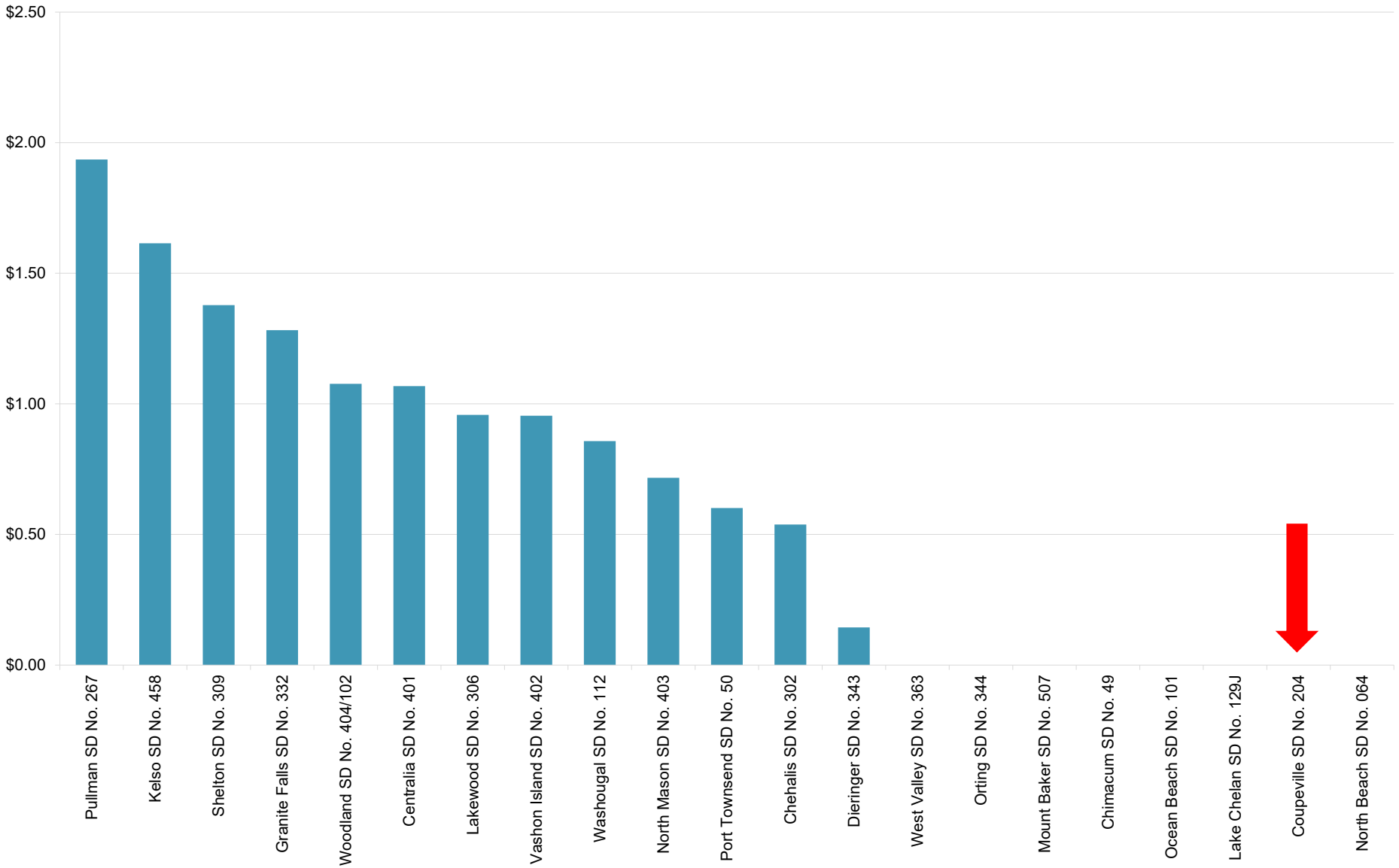
Comparable Tax Rates – 2025: Similarly-Sized Tax Base

Washington School Districts 2025 - With Similar Assessed Values						
District	Assessed Value	Bonds	EP&O	Capital Projects	Trans.	Total
Pullman SD No. 267	$ 3,654,931,497	$ 1.94	$ 1.72	$ 0.08	$ -	$ 3.74
Kelso SD No. 458	4,355,722,099	1.61	2.03	-	0.00	3.65
Shelton SD No. 309	3,531,415,217	1.38	2.20	-	-	3.57
Washougal SD No. 112	4,863,795,732	0.86	1.85	0.81	-	3.52
West Valley SD No. 363	3,831,541,977	-	2.50	1.02	-	3.52
Lakewood SD No. 306	4,584,374,344	0.96	1.65	0.83	-	3.44
Dieringer SD No. 343	4,090,518,302	0.14	1.53	1.71	-	3.38
Woodland SD No. 404/102	3,359,641,943	1.08	2.15	-	-	3.23
Granite Falls SD No. 332	3,743,621,818	1.28	1.35	0.20	-	2.83
Centralia SD No. 401	4,354,654,188	1.07	1.45	-	-	2.52
Chehalis SD No. 302	3,719,335,778	0.54	1.92	-	-	2.46
Vashon Island SD No. 402	4,535,598,160	0.95	1.03	0.43	-	2.42
Orting SD No. 344	3,816,755,053	-	1.98	-	-	1.98
Mount Baker SD No. 507	3,889,894,283	-	1.34	0.52	-	1.86
Port Townsend SD No. 50	4,858,774,330	0.60	0.74	0.42	-	1.75
North Mason SD No. 403	4,244,620,524	0.72	0.92	-	-	1.63
Chimacum SD No. 49	3,585,199,248	-	0.63	0.65	-	1.29
Ocean Beach SD No. 101	4,009,172,068	-	0.81	0.17	-	0.98
Lake Chelan SD No. 129J	4,971,453,549	-	0.80	0.06	-	0.87
Coupeville SD No. 204	**4,067,474,896**	**-**	**0.67**	**0.12**	**-**	**0.80**
North Beach SD No. 064	4,112,925,266	-	0.52	0.07	-	0.59

Tax Rates – 2025: Similarly-Sized Tax Base

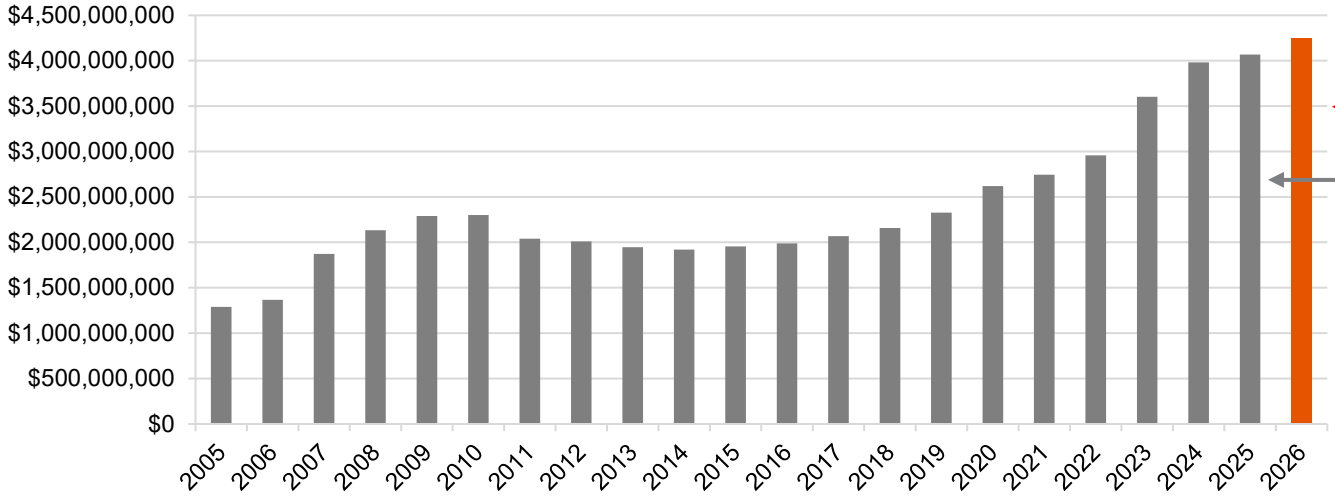


Bond Rates – 2025: Similarly sized tax base



Assessed Value

Coupeville School District's Bond Assessed Value



2026 preliminary
$4,245,130,287

2025 certified
$4,067,474,896

20-Yr CAGR (2006-2026): 5.8%

10-Yr CAGR (2016-2026): 7.9%

5-Yr CAGR (2021-2026): 9.1%

Projection

Final 2022	7.7% growth
Final 2023	21.8% growth
Final 2024	10.5% growth
Final 2025	2.2% growth
Preliminary 2026	4.4% growth
Assumed 2027-2028	2.0% growth
Assumed 2029 and on	2.0% growth

- Higher assessed values will lower the District's tax rates (but not the overall payment)
- An individual's taxes will be based on the assessed value of their own property

Calculation of Statutory Debt Capacity

Constitution of the State of Washington: Article 8, Section 6: Limitations Upon Municipal Indebtedness.
Revised Code of Washington (RCW) 39.36.020: Limitation of indebtedness prescribed.

Total Debt Capacity

Preliminary 2026 Bond Assessed Value	$4,245,130,287
Statutory Capacity Rate	5.000%
Total Statutory Capacity	$212,256,514
Less: Voted Debt	$0
Less: Estimated Non-Voted Debt	$0
Remaining Capacity	$212,256,514

RCW 28A.530.080: Additional authority to contract indebtedness – Notice.

Non-Voted Limited General Obligation (LGO) Bond Debt Capacity

Preliminary 2026 Bond Assessed Value	$4,245,130,287
Statutory Capacity Rate	0.375%
Non-Voted Statutory Capacity	$15,919,238
Less: Estimated Non-Voted Debt	$0
Less: Refunding Use of Non-Voted Debt	$0
Remaining Capacity	$15,919,238

Projected Results:

- Voter request for a Bond Authorization at the February 9, 2027 election
- Preliminary assessed value growth of 4.4% in calendar year 2026
- Assessed value growth of 2.00% annually calendar years 2027 & on
- 20-year repayment term for the proposed bonds
- Future EP&O Levy collection incorporated into the long-term plan
- Future Capital Projects (Technology) Levy incorporated into the long-term plan

Scenario Number	2027 Authorization	2025 Actual Bond Tax Rate	2028 & on Projected Bond Tax Rate	Projected Total Principal & Interest
Coup_52	$25,000,000	$0.00	$0.45	$42,221,000
Coup_53	$50,000,000	$0.00	$0.86	$84,551,000
Coup_54	$75,000,000	$0.00	$1.27	$126,873,000

Hypothetical $25.0 MM Authorization: Tax Impact Analysis

Bond Authorization Amount:	**$25,000,000**
Estimated 2028 Bond Rate Increase over 2027 Bond Tax Rate (per $1,000 assessed value):	**$0.45**

Assessed Value of Property	Annual Gross Property Tax Increase	Semi-Annual Gross Property Tax Increase	Monthly Gross Property Increase
$250,000	$112.00	$56.00	$9.33
300,000	134.00	67.00	11.17
350,000	156.00	78.00	13.00
400,000	179.00	89.50	14.92
450,000	201.00	100.50	16.75
500,000	223.00	111.50	18.58
550,000	245.00	122.50	20.42
600,000	268.00	134.00	22.33
640,000	286.00	143.00	23.83
700,000	312.00	156.00	26.00
750,000	335.00	167.50	27.92
800,000	357.00	178.50	29.75
850,000	379.00	189.50	31.58
900,000	402.00	201.00	33.50

Qualified homeowners may apply for a senior exemption.
Contact the Island County Assessor at (360) 679-7303 with questions.

Hypothetical $50.0 MM Authorization: Tax Impact Analysis

Bond Authorization Amount:	**$50,000,000**
Estimated 2028 Bond Rate Increase over 2027 Bond Tax Rate (per $1,000 assessed value):	**$0.86**

Assessed Value of Property	Annual Gross Property Tax Increase	Semi-Annual Gross Property Tax Increase	Monthly Gross Property Increase
$250,000	$214.00	$107.00	$17.83
300,000	257.00	128.50	21.42
350,000	300.00	150.00	25.00
400,000	343.00	171.50	28.58
450,000	386.00	193.00	32.17
500,000	429.00	214.50	35.75
550,000	472.00	236.00	39.33
600,000	515.00	257.50	42.92
640,000	549.00	274.50	45.75
700,000	600.00	300.00	50.00
750,000	643.00	321.50	53.58
800,000	686.00	343.00	57.17
850,000	729.00	364.50	60.75
900,000	772.00	386.00	64.33

Qualified homeowners may apply for a senior exemption.
Contact the Island County Assessor at (360) 679-7303 with questions.

Hypothetical $75.0 MM Authorization: Tax Impact Analysis

Bond Authorization Amount:	**$75,000,000**
Estimated 2028 Bond Rate Increase over 2027 Bond Tax Rate (per $1,000 assessed value):	**$1.27**

Assessed Value of Property	Annual Gross Property Tax Increase	Semi-Annual Gross Property Tax Increase	Monthly Gross Property Increase
$250,000	$318.00	$159.00	$26.50
300,000	381.00	190.50	31.75
350,000	445.00	222.50	37.08
400,000	508.00	254.00	42.33
450,000	572.00	286.00	47.67
500,000	635.00	317.50	52.92
550,000	699.00	349.50	58.25
600,000	762.00	381.00	63.50
640,000	813.00	406.50	67.75
700,000	889.00	444.50	74.08
750,000	953.00	476.50	79.42
800,000	1,016.00	508.00	84.67
850,000	1,080.00	540.00	90.00
900,000	1,143.00	571.50	95.25

Qualified homeowners may apply for a senior exemption.
Contact the Island County Assessor at (360) 679-7303 with questions.

Sample Tax Bill for a Representative Home: Parker Road, $640,259 value

Year	Statement ID	First Half Base Amt.	Second Half Base Amt.	Penalty	Interest	Base Paid

▼ Statement Details

Year	Statement ID	Taxing Jurisdiction	First Half Base Amt.	Second Half Base Amt.	Penalty	Interest	Base Paid	Amount Due
2025	1654	ST - State School	$666.99	$666.98	$0.00	$0.00	$1333.97	$0.00
2025	1654	Island County - Island County General Fund	$116.65	$116.65	$0.00	$0.00	$233.30	$0.00
2025	1654	CICPVL - City: Town of Coupeville	$265.05	$265.04	$0.00	$0.00	$530.09	$0.00
2025	1654	PRTCPVL - Port of Coupeville	$141.64	$141.64	$0.00	$0.00	$283.28	$0.00
2025	1654	SCH204 - School 204 Coupeville	$250.19	$250.18	$0.00	$0.00	$500.37	$0.00
2025	1654	CEM2 - Cemetery #2 Central Whidbey	$2.99	$2.99	$0.00	$0.00	$5.98	$0.00
2025	1654	FIRE5 - Fire & Rescue Dist #5 Central Whidbey	$421.75	$421.74	$0.00	$0.00	$843.49	$0.00
2025	1654	LIB - Library Sno-Isle Regional	$116.29	$116.28	$0.00	$0.00	$232.57	$0.00
2025	1654	HOSPEMS - Whidbey Health EMS Island County	$157.27	$157.27	$0.00	$0.00	$314.54	$0.00
2025	1654	HOSP - Whidbey Health	$182.86	$182.85	$0.00	$0.00	$365.71	$0.00
2025	1654	CF - Island County Conservation Futures	$9.94	$9.94	$0.00	$0.00	$19.88	$0.00
2025	1654	WDBYCNV - Whidbey Conservation District	$2.75	$2.75	$0.00	$0.00	$5.50	$0.00
2025	1654	**TOTAL:**	$2334.37	$2334.31	$0.00	$0.00	$4668.68	**$0.00**

▼ Statement Details

Year	Statement ID	Taxing Jurisdiction	First Half Base Amt.	Second Half Base Amt.	Penalty	Interest	Base Paid	Amount Due
2024	1605	ST - State School	$728.03	$728.02	$0.00	$0.00	$1456.05	$0.00
2024	1605	Island County - Island County General Fund	$115.96	$115.96	$0.00	$0.00	$231.92	$0.00
2024	1605	CICPVL - City: Town of Coupeville	$263.16	$263.15	$0.00	$0.00	$526.31	$0.00
2024	1605	PRTCPVL - Port of Coupeville	$142.19	$142.18	$0.00	$0.00	$284.37	$0.00
2024	1605	SCH204 - School 204 Coupeville	$485.73	$485.71	$0.00	$0.00	$971.44	$0.00
2024	1605	CEM2 - Cemetery #2 Central Whidbey	$2.98	$2.98	$0.00	$0.00	$5.96	$0.00
2024	1605	FIRE5 - Fire & Rescue Dist #5 Central Whidbey	$410.05	$410.04	$0.00	$0.00	$820.09	$0.00
2024	1605	LIB - Library Sno-Isle Regional	$117.99	$117.98	$0.00	$0.00	$235.97	$0.00
2024	1605	HOSPEMS - Whidbey Health EMS Island County	$103.13	$103.13	$0.00	$0.00	$206.26	$0.00
2024	1605	HOSP - Whidbey Health	$181.03	$181.02	$0.00	$0.00	$362.05	$0.00
2024	1605	CF - Island County Conservation Futures	$9.97	$9.97	$0.00	$0.00	$19.94	$0.00
2024	1605	WDBYCNV - Whidbey Conservation District	$2.75	$2.75	$0.00	$0.00	$5.50	$0.00
2024	1605	**TOTAL:**	$2562.97	$2562.89	$0.00	$0.00	$5125.86	**$0.00**

The above example represents the actual 2024 and 2025 tax bills for a home that lies within the City of Coupeville.

Election Dates

2025-2026-2027-2028 Election and Resolution Filing Dates, Under Current Law			
Election Date	**Resolution Filing Date**	**Approximate Ballot Mailing Date (1)**	**Certification Date**
November 4, 2025	August 5, 2025	October 17, 2025	November 25, 2025
February 10, 2026	December 12, 2025	January 23, 2026	February 20, 2026
April 28, 2026	February 27, 2026	April 10, 2026	May 8, 2026
August 4, 2026	May 1, 2026	July 17, 2026	August 18, 2026
November 3, 2026	August 4, 2026	October 16, 2026	November 24, 2026
February 9, 2027 (2)	December 11, 2026	January 22, 2027	February 19, 2027
April 27, 2027 (2)	February 26, 2027	April 9, 2027	May 7, 2027
August 3, 2027 (2)	April 30, 2027	July 16, 2027	August 17, 2027
November 2, 2027 (2)	August 3, 2027	October 15, 2027	November 23, 2027
February 8, 2028 (2)	December 10, 2027	January 21, 2028	February 18, 2028
April 25, 2028 (2)	February 25, 2028	April 7, 2028	May 5, 2028
August 1, 2028 (2)	April 28, 2028	July 14, 2028	August 15, 2028
November 7, 2028 (2)	August 1, 2028	October 20, 2028	November 28, 2028

(1) Ballots are required to be mailed no later than 18 days prior to the election date.
(2) Projected dates as of November 2025 and subject to change by legislation.

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Homeowner's Guide to Property Tax

JUNE 2023

In Washington state, all real and personal property is subject to tax unless specifically exempted by law.

Property tax was the first tax levied in the state of Washington. Today, property tax accounts for about 30% of total state and local taxes. It continues to be the most important revenue source for public schools, fire protection, libraries, and parks and recreation.

The information contained in this publication is current at the time of production. However, state tax laws, their interpretation, and their application can change because of legislative action, reviews, or court decisions. This publication will not reflect these changes.

Property values

State law requires that assessors appraise property at 100% of its true and fair market value in money, according to the highest and best use of the property. Fair market value, or true value, is the amount of money that a willing and unobligated buyer is willing to pay a willing and unobligated seller.

Real property

Real property includes land, improvements to land, structures, and certain equipment affixed to structures. Characteristics of real property that influence the value include but are not limited to zoning, location, view, geographic features, easements, covenants, and the condition of surrounding properties.

The assessor values real property using one or more of the following appraisal methods:

- Market or sales comparison approach to value is determined, or estimated, based on multiple sales of similar properties. Most residential property is valued using this method.
- Cost approach to value is determined based on the cost of replacing an existing structure with a similar one that serves the same purpose. This method is commonly used to value new construction.
- Income approach to value is determined based on the income producing potential of the property. This method is used primarily to value business property.

Personal property

The primary characteristic of personal property is mobility. Personal property includes furnishings, machinery and equipment, fixtures, supplies, and tools.

Most personal property owned by individuals is specifically exempt. However, if these items are used in a business, personal property tax applies. For detailed information about personal property tax, please refer to the Personal Property Tax publication.

Changes to property values

All counties revalue properties each year and are required to do physical inspections at least once every six years.

If your appraised property value changes, you will receive a change of value notice that lists the old and new appraised value of land and improvements. By comparing the two values, you can determine if your appraised property value has increased or decreased.

The assessed value of your property may be less than the appraised value if you are receiving any type of property tax exemption or reduction.

Valuation notices are not tax bills. An increase in value does not necessarily mean that next year's property taxes will increase at a proportionate rate.

This fact sheet provides general information about Washington's property tax. For more information or to get answers to specific questions, please contact your local county assessor's office.

COUPEVILLE SCHOOL DISTRICT NO. 204

Understanding School Funding

Washington State K-12 Finance Overview
Facilities Planning Task Force (FPTF)
Presentation

Presented

November 5, 2025

Prepare Every Student for Their Future

Today's Journey

1. Constitutional Foundation

WA's paramount duty

2. Understanding School District Funds

Multiple separate funds

3. How Schools Get Funded

Three revenue sources

4. State Prototypical Funding Model & The Funding Gap

Why funding falls short

5. Budget Balancing Challenge

Competing priorities

Washington's Paramount Duty

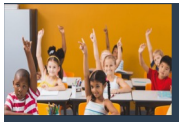
> It is the paramount duty of the state to make **ample provision** for the education of **all children** residing within its borders
>
> — Washington Constitution, Article IX

What Makes WA Unique

- Only state with "paramount duty"
- Must fully fund basic education
- Cannot rely on local levies

Understanding School District Funds

School districts manage multiple separate funds - think of them as different bank accounts with specific purposes:



General Fund

Day-to-day operations
Staff salaries & benefits
EP&O levy revenue

Capital Fund

Building improvements
Technology updates
1:1 student devices

ASB Fund

Student activities
Sports, clubs, events
Student-managed

Debt Service

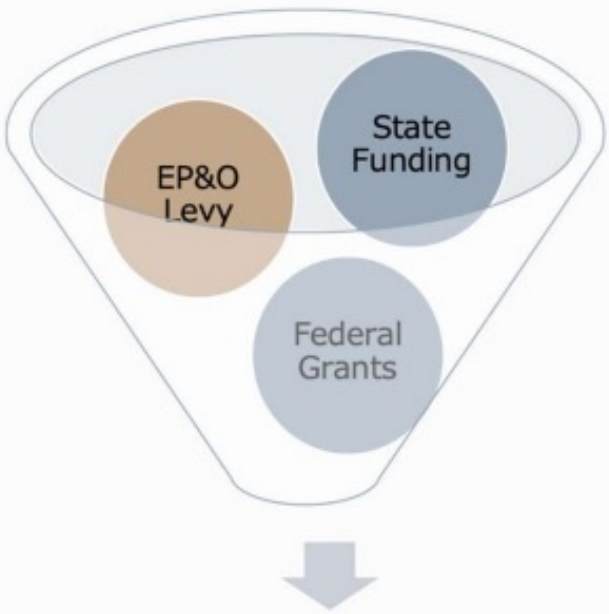
Bond payments
Interest payments
Debt obligations

Transportation

School buses only
Vehicle purchases
Bus maintenance

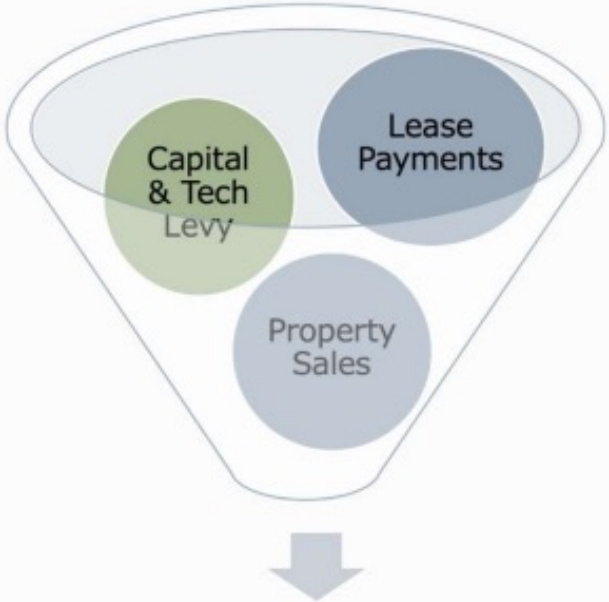
Each fund is designated for a specific purpose; All funds are administered separately

School Funding 101



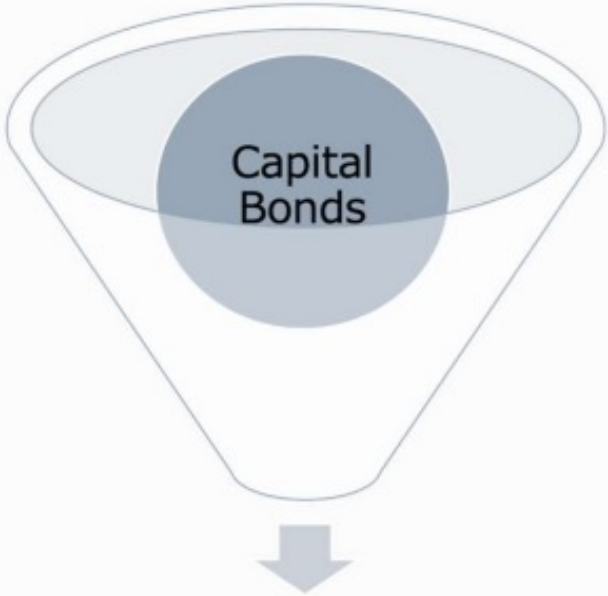
General Funds

For Day-to-Day Operations



Capital & Technology

Technology Expenditures & Building Maintenance



Buildings

New Buildings and Additions

School Funding 101: Three Main Revenue Sources for General Fund

STATE

77%

- General Apportionment
- Special Programs
- Transportation

FEDERAL

7%

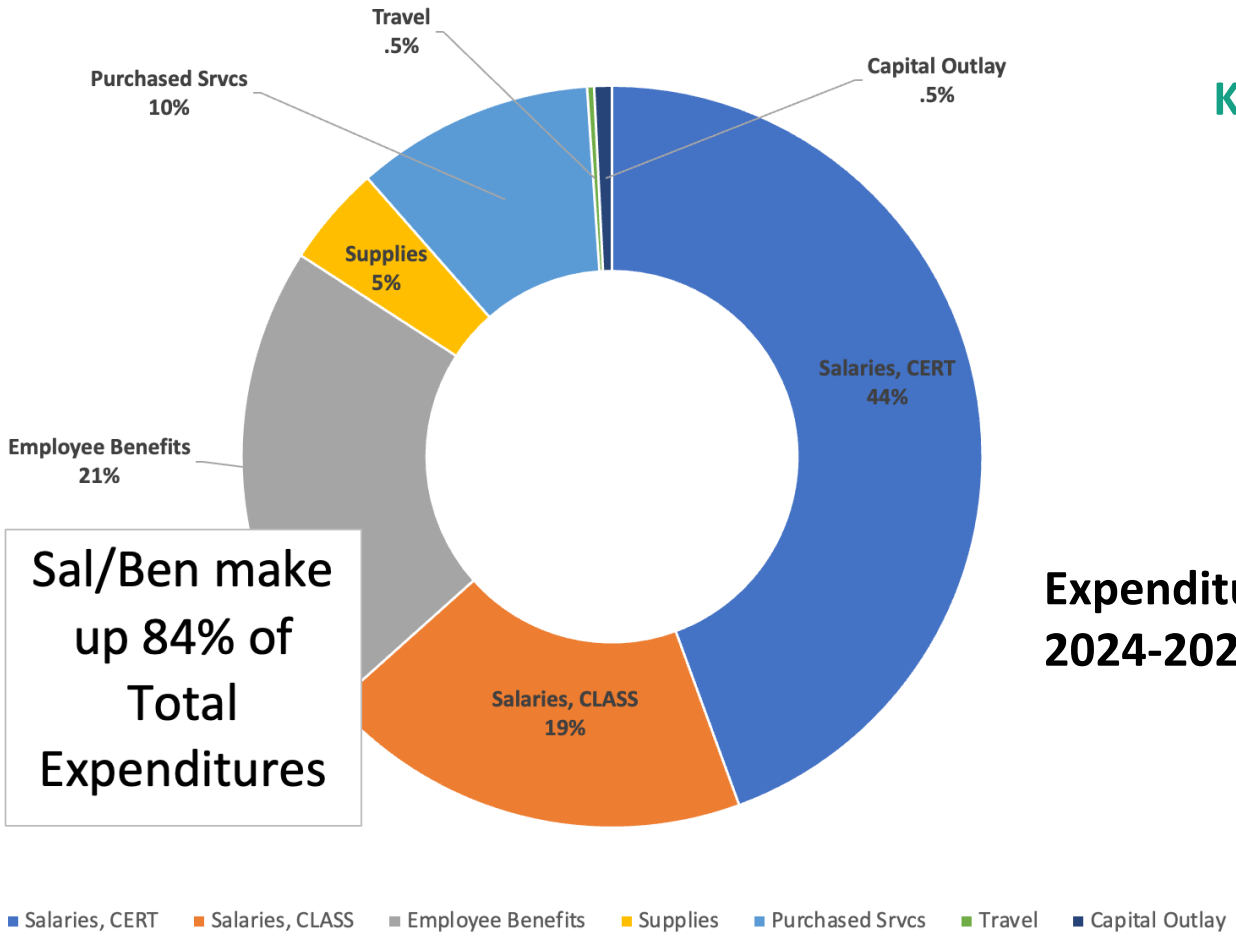
- Title I
- Special Education
- Nutrition Programs

LOCAL

16%

- EP&O Levies

The General Fund: Where Most Money Goes



Sal/Ben make up 84% of Total Expenditures

Key Points:

- Largest district fund
- Pays for teachers, staff, administrators
- Includes EP&O levy revenue
- Covers daily operational costs
- Cannot be used for buildings

Expenditures by Object
2024-2025 ACTUAL

Important: Funds Cannot Be Mixed

State law requires funds be kept separate - no transferring between accounts

Fund Type	CAN Be Used For	CANNOT Be Used For
General Fund	Salaries, supplies, operations	Building construction, buses
Capital Fund	Building repairs, technology	Teacher salaries, supplies
Transportation	Buses, bus maintenance	Anything except buses
ASB Fund	Student activities only	Academic programs, salaries
Debt Service	Bond payments only	Any operational expenses

Prototypical Funding Model

Coupeville Schools
Prepare Every Student for Their Future

General Apportionment Basic Funding Concepts

Enrollment (FTE)

↓

Formulated Staffing Units
(Teachers, Administrators, etc.)

↓

Salaries and Benefits

↓

Materials, Supplies, and Operating Costs
(MSOC)

K12 Funding Formula

Coupeville Schools
Prepare Every Student for Their Future

Student Enrollment

- Student enrollment is reported to OSPI on a headcount and full-time equivalent (FTE) basis on each of the 10 monthly count days each year.
- In general, funding is allocated through the annual average full-time equivalent enrollment.
- In limited cases, headcount (not FTE) is the basis for funding allocations.

K12 Funding Formula

Coupeville Schools
Prepare Every Student for Their Future

Prototypical School Size

A prototypical school is a fixed theoretical school size that is used for modeling purposes.

Category	Elementary (K-6)	Middle (7-8)	High (9-12)
Base Enrollment	400	432	600

Funding is generated based on the grade level reported rather than a school's classification.

- When 6th grade is part of the middle school, the 6th grade students generate staff at the elementary funding level.

K12 Funding Formula

Coupeville Schools
Prepare Every Student for Their Future

Class Size Staffing Ratio

Grade Level	Class Size
*Kindergarten	17.00
*Grade 1	17.00
*Grade 2	17.00
Grade 3	17.00
Grade 4	27.00
Grade 5-6	27.00
Grade 7-8	28.53
Grade 9-12	28.74
Lab Science	19.98
CTE/Skill Center	19.00

*Districts must staff at 17:1 -K-3

School Level Staff Positions

School Level Staffing	Elementary (K-6)	Middle (7-8)	High (
Base Enrollment	400	432	600
Principals	1.253	1.353	1.880
Teacher Librarians	0.663	0.519	0.523
Guidance Counselors	0.493	1.216	2.539
School Nurses	0.076	0.060	0.096
Social Workers	0.042	0.006	0.015
Psychologists	0.017	0.002	0.007
Teaching Assistance	0.936	0.700	0.652
Office Support	2.012	2.325	3.269
Custodians	1.657	1.942	2.965
Student and Staff Safety	0.079	0.092	0.141
Family Involvement Coordinators	0.0825	0.000	0.000

How Many Students Does it Take to Generate 1.0 FTE Position?

Coupeville Schools
Prepare Every Student for Their Future

School Level Staffing	Elementary (K-6)	Middle (7-8)	High (9-12)
Principals	319	319	319
Teacher Librarians	603	832	1,147
Guidance Counselors	811	355	236
School Nurses	5,263	7,200	6,250
Social Workers	9,524	72,000	40,000
Psychologists	23,529	216,000	85,714
Teaching Assistance	427	617	920
Office Support	199	186	184
Custodians	241	222	202
Student and Staff Safety	5,063	4,696	4,255
Family Involvement Coordinators	4,848	0	0

Districtwide Support	All Grades
Base Enrollment	1,000
Technology	0.628
Facilities, Maintenance, and Grounds	1.813
Warehouse, Laborers, and Mechanics	0.332

Central Administration	Percent
Total Central Admin Staff	5.3%
Certificated Administrators	25%
Classified	75%

• Central Administration is 5.3% of staffing units generated as K-12 Teachers, School Level Staffing, and Districtwide Support.

The Prototypical Model is a Funding Model

The Prototypical Model is NOT a Staffing Model

Issues at the Core of Washington State's School Funding Dilemma

Declining State Priority

These core issues are causing countless school districts across Washington to experience a financial crisis. The state of Washington is constitutionally responsible for fully funding the costs of basic education but even after reforms (the McCleary "Solution"), the state's efforts aren't keeping up with actual expenses.

Insufficient Special Education Funding

Special Education is an important and necessary support for our most vulnerable students, and it is a state and federal requirement. However, the state puts a cap on the percentage of students in a district covered by state and federal special education funding. This cap means that some districts with a high percentage of students who qualify for special education have to use local levy funds–which are supposed to fund "enrichment"–to cover the extra expense.

Increased Student Needs

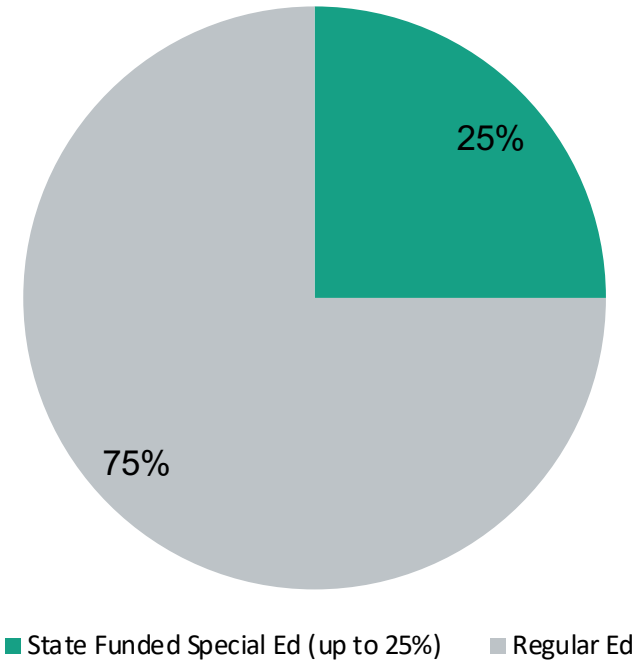
According to a state auditor's report in 2021, even before the start of the pandemic, Washington students experienced mental health disorders at a higher rate than national averages. The disruption and social isolation of the pandemic only made the problem more intense. Teachers also report that they are seeing more challenging behaviors, especially in younger students.

Much Higher Operating Costs

The price of the things that schools need to support students has skyrocketed, but the money schools get from the state isn't even close to catching up. Everything is more expensive–from something as important as staff salaries to something as small as a carton of milk. Among many other operational expenses, schools must update curriculum, carry insurance, pay for product licenses, fuel buses, and heat buildings.

WA ST Core Funding

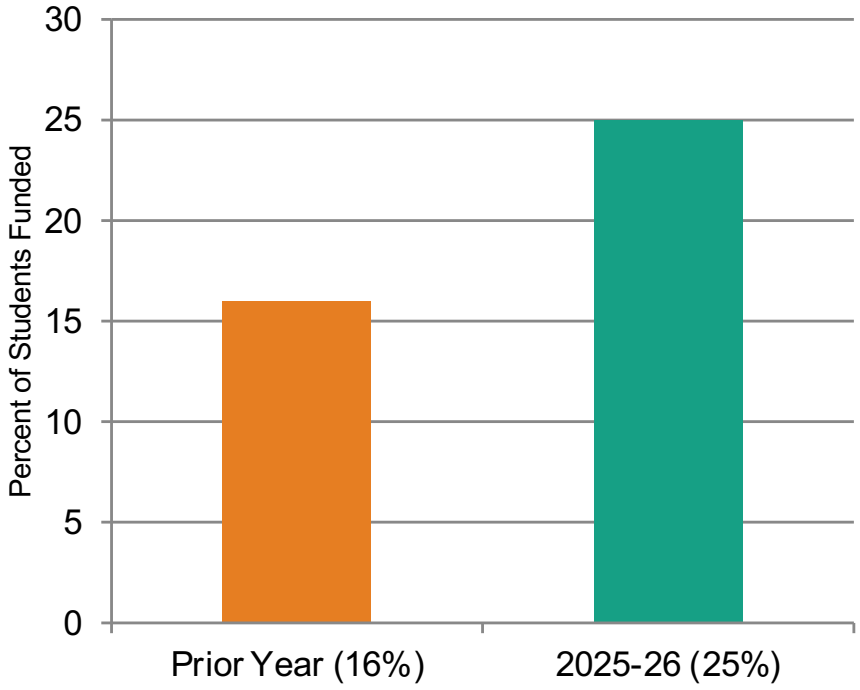
Special Education: Updated Funding Reality



2025-26 Update:

- State increased cap to 25%
- Improvement from prior 16%
- Still may not cover all needs
- Some districts serve 25%+
- Federal mandate remains
- Districts must serve all

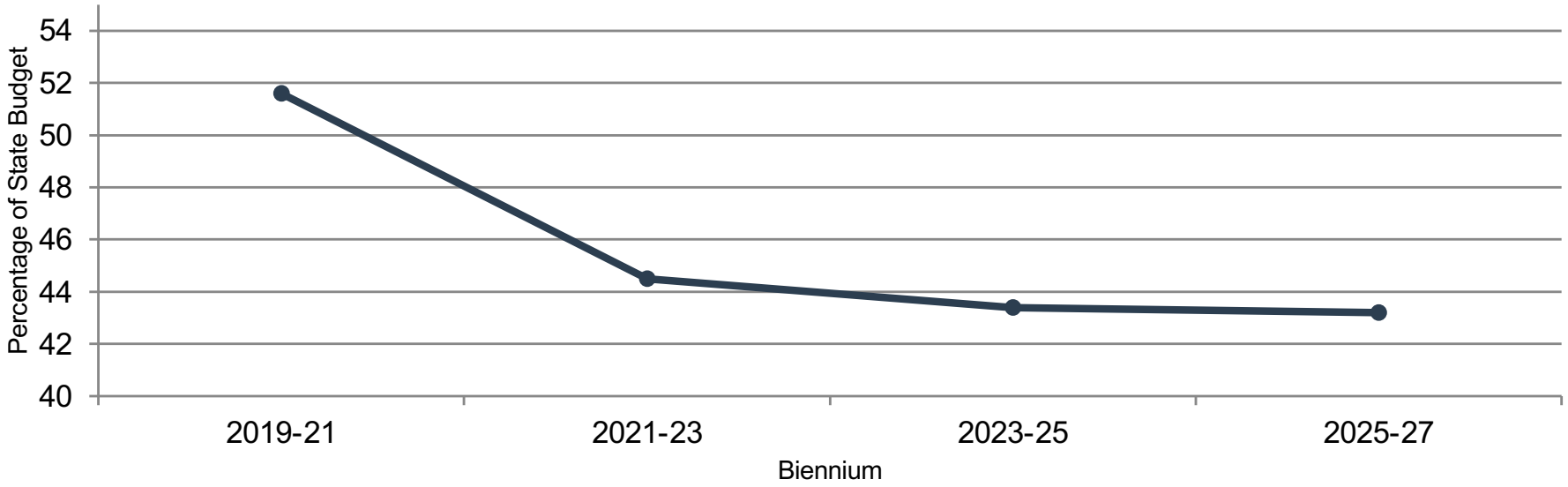
Special Education: 2025-26 Funding Update



2025-26 Improvements:

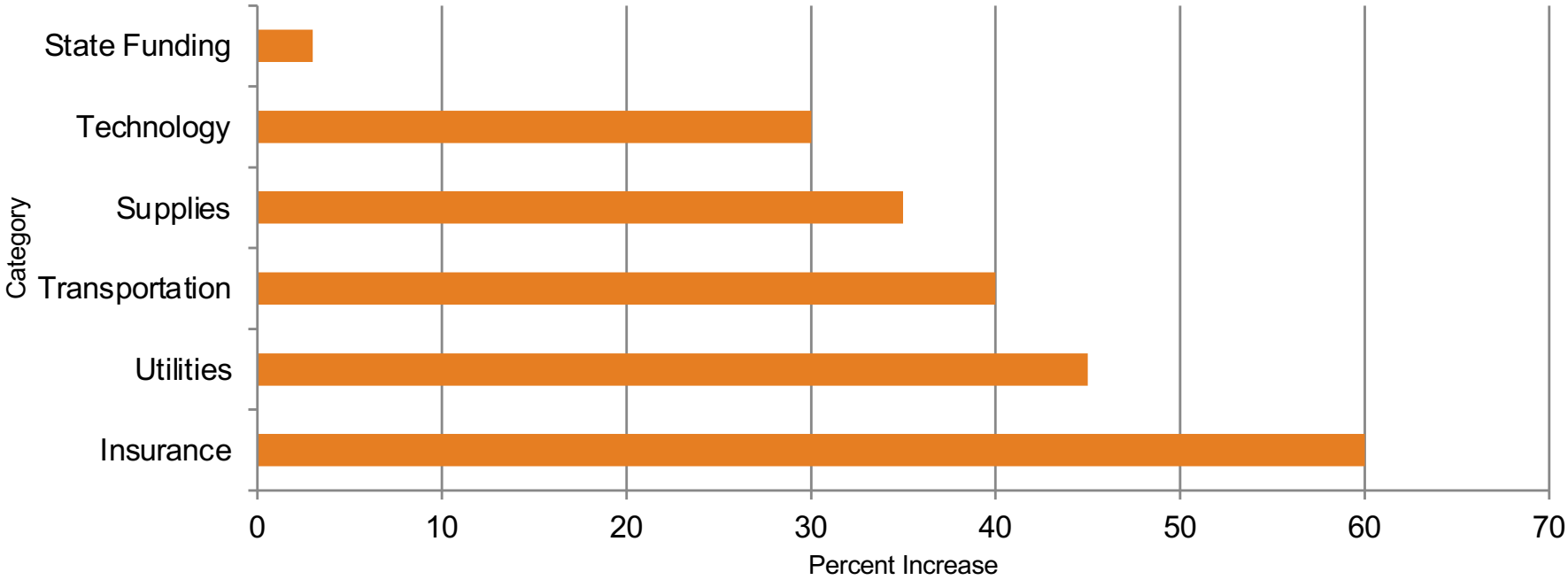
- State increased cap from 16% to 25%
- Substantial 9 percentage point increase
- Better coverage for districts
- Some districts still exceed cap
- Federal mandate remains
- All students must be served

State Investment in K-12: Declining Priority



If the state maintained its 2019 commitment: +$6.5 billion for schools

The Cost Crisis: Everything is More Expensive



Budget Balancing Challenge

Districts must balance competing priorities with limited resources:

QUESTIONS?

For more information:

https://www.waschoolfunding.org/

https://www.esd112.org/bond-levy/

Property tax rates and limitations

Property tax rates are expressed in dollars per thousand dollars of assessed property value. Assessors set the levy rate based on the taxing district's budget request, the total assessed value of the taxing district, and any applicable levy limitations.

Property tax levy limitations restrict or limit increases to property tax rates. Two such limitations include the One-Percent Constitutional Limit and the Levy Limit.

The 1% constitutional limit

Washington State's Constitution limits the regular (non-voted) combined property tax rate that applies to an individual's property to 1% of market value ($10 per $1,000). Voter approved special levies, such as special levies for schools, are in addition to this amount.

The levy limit

The levy limit applies to a taxing district's levy amount, and not to increases in the assessed value of individual properties. The limit is based on the population of the district as well as the district's need to increase revenue. The law restricts taxing districts from levying, in any year, more than a 1% increase in its regular, non-voted levy over the highest amount that could have been levied since 1985.

A taxing district with a population below 10,000 must adopt a resolution/ordinance to be able to increase its levy up to the 1% limit.

Taxing districts with a population of 10,000 or more are limited to the lesser of 1% or the rate of inflation with the adoption of a resolution/ordinance. If the rate of inflation is less than one percent, the district could increase its levy up to the 1% limit if it can show substantial need for additional funds and its governing board passes a second resolution/ordinance.

Because the levy limit does not include new construction, annexations, and voter approved excess levies, a taxing district's actual revenue increase may be greater than 1%.

Appeal of true and fair market value

If you do not agree with the assessed value of your property, you are encouraged to contact your local county assessor's office. You can find a full list here: dor.wa.gov/CountyContacts.

Disagreements of property values are often settled at this level. You may request copies of the comparable sales information the assessor used to value your property.

If you are unable to reach an agreement, you may file an appeal with the county board of equalization (BOE) in the county where the property is located. Appeal forms are available at the assessor's office, BOE office or dor.wa.gov/forms-publications/forms-subject/property-tax-forms#Appeals

The completed petition must be filed with the BOE by July 1 of the assessment year you are appealing or within 30 days of the date the change of value notice was mailed, whichever date is later. Some counties have extended the filing deadline up to 60 days. Please check with the Board of Equalization in the county where the property is located to determine your filing deadline.

If you or the assessor disagrees with the BOE determination, their decision can be appealed to the State Board of Tax Appeals (BTA). If the appeal at the BTA is a "formal" appeal compared to an "informal" appeal, the decision made by the BTA can be appealed in Superior Court.

Information needed to appeal

The appeal form must include specific reasons why you believe the assessor's valuation is incorrect. Examples may include an appraisal of your property as of the assessment date in question, excessive deterioration of your property or sales of similar properties reflecting a lower value for your property. Statements that the assessor's valuation is too high or property taxes are excessive are not sufficient reasons.

For a successful appeal, you must provide market evidence that clearly shows the assessor's valuation is incorrect. This evidence may include information on sales of comparable properties in your area or documentation about conditions of the property that the assessor may not have known. For example, the land is not suitable for a septic system or is not suitable for a building site.

If you have any questions about appeal procedures, please contact your local BOE or the assessor's office. The telephone numbers are listed in the county government section of the telephone directory.

You must provide market evidence that the assessed value does not reflect true and fair market value.

Property tax rates vary

Many factors determine property tax rates, the amount of property tax due on comparable properties will vary throughout a county. The three main factors that determine the tax rate include:

- Various combinations of taxing districts in different areas of the county.
- Budget amounts for each taxing district.
- Voter-approved special levies and bonds.

Calculating your taxes

If you know the assessed value of your property and the tax levy rate, you can calculate the amount of tax. For example, if the assessed value of your property is $150,000 and the levy rate is $9.41 per thousand dollars of value, your tax will be $1,411.50.

$150,000 x .00941 ($9.41 per $1,000)

$1,411.50 tax liability

How to pay your property taxes

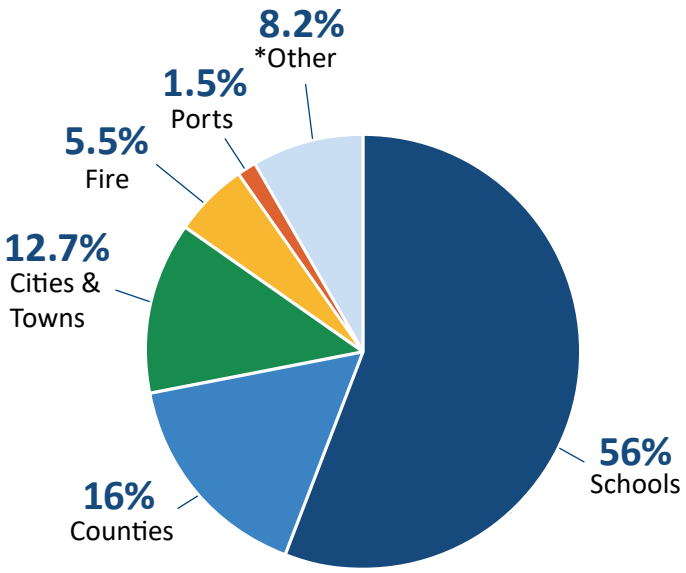
Property tax statements are mailed by the county treasurer in February of each year. To avoid interest and penalties, at least half of the amount due must be paid by April 30 (if the tax is less than $50 it must be paid in full by April 30) and the balance by October 31. You can pay your property tax in person or by mail. Some counties are now accepting electronic payments via the county treasurer website. Check with your county treasurer to see if this option is available to you. When paying by mail, be sure to write the tax parcel or account number on your check and include the tax statement payment stub.

Many lending companies pay the property tax for the homeowner from a property tax reserve account. In this case, tax statements are sent directly to the lending company. If your lending company pays the tax directly and you would like to receive information, please contact your local county treasurer's office.

Questions

If you have questions about paying your property taxes, please contact your local county treasurer's office.

Where your property tax money goes



** Other includes regional libraries, parks and recreation, emergency medical, and hospital districts. (Distribution of 2015 tax year)*

Reductions, exemptions, deferrals and assistance

Reductions

Destroyed property

Any real or personal property that has been destroyed in whole or part, or is in an area that has been declared a disaster area by the governor or the county legislative authority and has been reduced in value by more than 20% may be eligible for a property assessment reduction and or abatement of property taxes. Destroyed property form applications are available at your assessor's office or on line at dor.wa.gov/sites/default/files/2022-02/64-0003.pdf.

Current use program and designated forest land

Owners of agricultural, open space, timber land, or designated forest land may qualify for a reduced assessment under the current use program or as designated forest land. However, additional tax, interest,

and penalties or compensating tax may apply when property is removed from classification.

Applications must be received by Dec. 31 for a reduction in assessment the following year. Application forms are available through the assessor's office.

Exemptions

Property tax exemption for senior citizens and disabled persons

This program freezes the value of your residence (as of January 1 of the initial year of application), exempts all excess levies, and may exempt a portion of regular levies, thereby reducing the amount of property tax due. Senior citizens, veterans with a 100% service-connected disability, and disabled persons may qualify. Household income determines eligibility and level of exemption. The county assessor approves or denies applications for this program.

Three-year tax exemption on value of remodel

If you improve your single family residence such as adding a new room, deck, or patio, you may qualify for a three-year tax exemption on the value of the improvements. Normal maintenance does not qualify. To receive the exemption, you must apply through your local county assessor's office prior to beginning your remodeling project.

Other exemption

Churches, government entities, and many nonprofit agencies are exempt from property tax if they use property for a tax-exempt purpose. The Department of Revenue determines which properties are entitled to the exemption based on laws enacted by the Legislature.

Deferrals

Under these programs, the state of Washington pays all, or a portion, of your property taxes on your behalf. Unlike the tax exemptions, deferred taxes are a lien on the property. The lien becomes payable, together with interest, upon sale, transfer, or inheritance of the property, or when the home is no longer your primary residence. The county assessor approves or denies applications for the deferral programs.

Property tax deferral program for senior citizens and disabled persons

If qualified, you can defer your property taxes and special assessments in an amount up to 80% of the equity in your home. Senior citizens and disabled persons may qualify. Household income and equity determine eligibility. The current interest rate is set in statute and is 5%.

Property tax deferral program for homeowners with limited income

If qualified, you can defer your second half property taxes, due in October, in an amount up to 40% of the equity in your home. There is no age or disability requirement but you must have owned your home for at least five years. Household income and equity determine eligibility. The interest rate varies annually, as provided in statute, and is based on an average of the federal short-term rate, plus 2%.

Assistance

Property tax assistance for widows or widowers of veterans

This program is a grant assistance program to help you pay property taxes. Senior citizens and disabled persons who are widows or widowers of a veteran may qualify. Age or disability, household income, and your spouse's veteran status at the time of his/her death determine eligibility for this program. The Department of Revenue administers this program and approves or denies claims for assistance.

Watch Now

Property tax is the oldest tax levied in the state of Washington, and it's also one of the more difficult to understand. Watch our Understanding Property Tax video and learn the basics of property tax.

Important dates to remember

January 1
Real and personal property is valued for taxes due next year.

March 31
Applications due for Senior/Disabled Deferral and Widow/Widower Assistance.

April 30
First half of property taxes due.

Personal Property listing forms due to assessor.

May 1
1% per month (12% per annum) assessed on delinquent taxes.

June 1
3% penalty assessed on current year's delinquent taxes.

July 1
Deadline for appeals to the County Board of Equalization on current year's assessment; or 30 days from date of notification, whichever is later.

August 31
New construction placed on current assessment roll at the valuation assessed July 31.

September 1
Limited Income Deferral applications due.

October 31
Second half of property taxes due.

December 1
8% penalty assessed on current year's delinquent tax.

December 31
Current Use Program and Designated Forest Land applications due.

Property tax exemption applications for senior citizens and disabled persons due.

For general information, contact the Department of Revenue

- Telephone Information Center, 360-705-6705.
- dor.wa.gov.
- For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.

Need more information?

The following publications are available from your local county assessor's office. You may also obtain a copy from the Department of Revenue online at dor.wa.gov or by calling 360-534-1400.

- Personal Property Tax.
- Nonprofit Organizations.
- Property Tax Deferrals for Senior Citizens and People with Disabilities.
- Property Tax Deferrals for Homeowners With Limited Income.
- Property Tax Exemptions for Senior Citizens and People with Disabilities.
- Assistance Program for Widows or Widowers of Veterans.
- Open Space Taxation Act.
- Appealing your Property Tax Valuation to the County Board of Equalization.

Questions
Your local county assessor's office can answer questions regarding:

- Assessed values.
- Appeals.
- Personal property.
- Current Use Program and Designated Forest Land.
- Property Tax Deferrals for Senior Citizens and People with Disabilities.
- Property Tax Deferrals for Homeowners With Limited Income.
- Property Tax Exemptions for Senior Citizens and People with Disabilities.

Your local county treasurer's office can answer questions regarding:

- Tax statements.
- Paying property tax.

Department of Revenue
Washington State

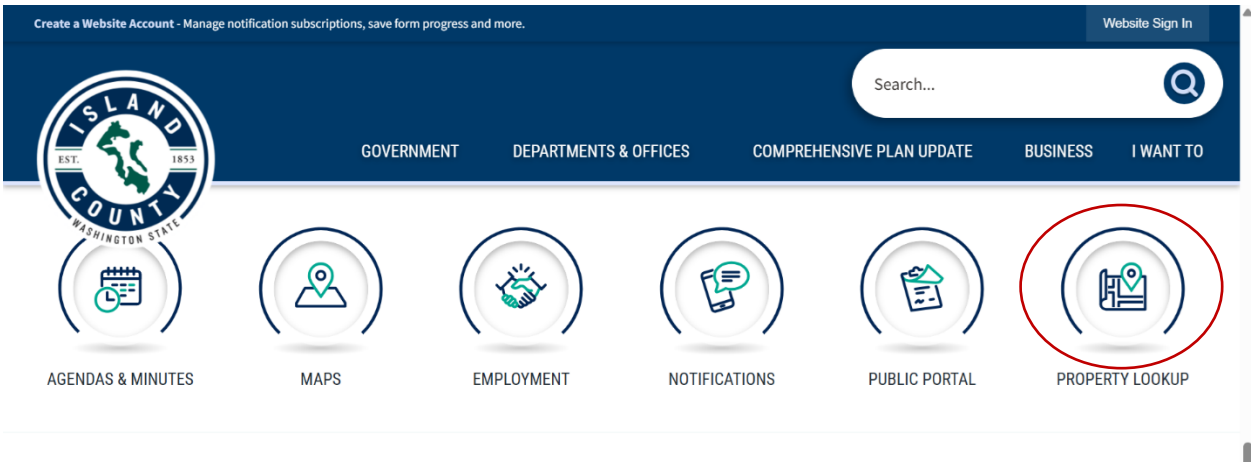
PT0012 06/02/2023

How to find your property's Assessed Value

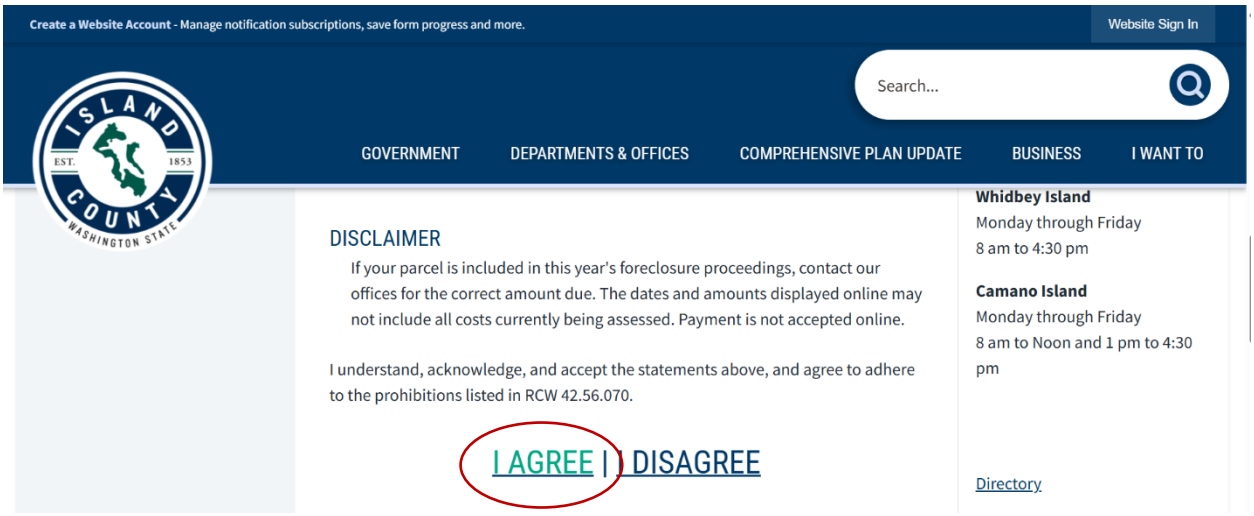
Island County

- Navigate to Island County Assessor's webpage:
- https://www.islandcountywa.gov/158/Assessor

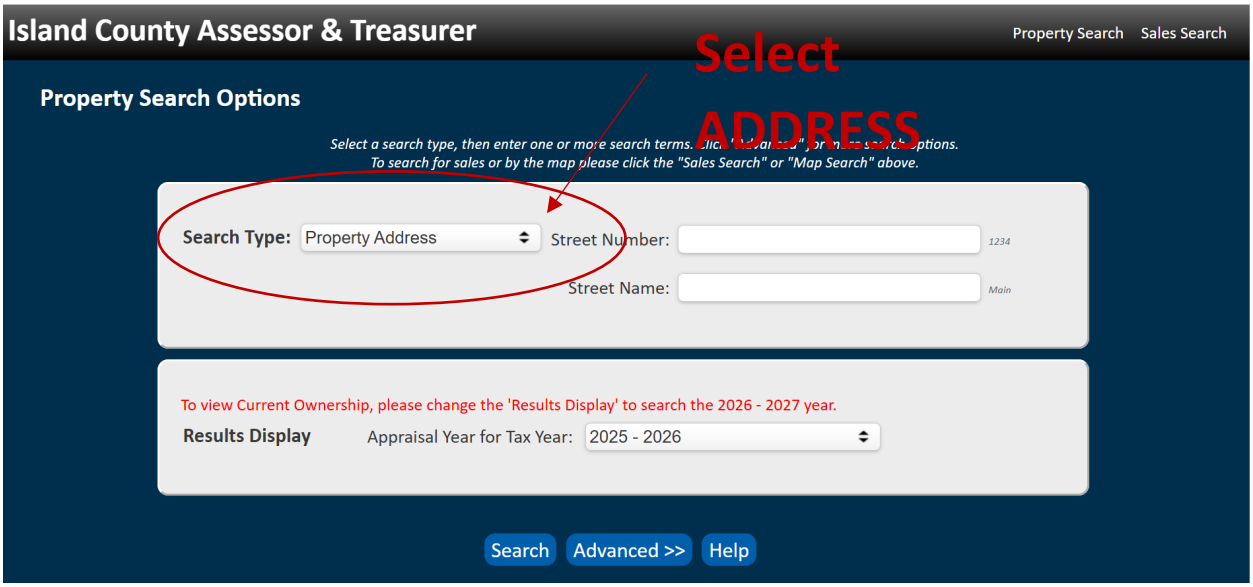
- Scroll down to the bottom of the page. Click on the "Property Lookup" Icon



- Scroll down and Click on "I AGREE"



- Click on Search Type drop down menu and Search by Owner Name, Property Address, Account Number, or Doing Business As (DBA) – (Recommend by Address to start). Enter as little as possible for the best results. For example, for an Address search, look for "1234 5th" instead of "1234 S. 5th, St. Helens".



- Multiple matches for that address could pop up - Click on “View Details” for the Account/record matching your property address.

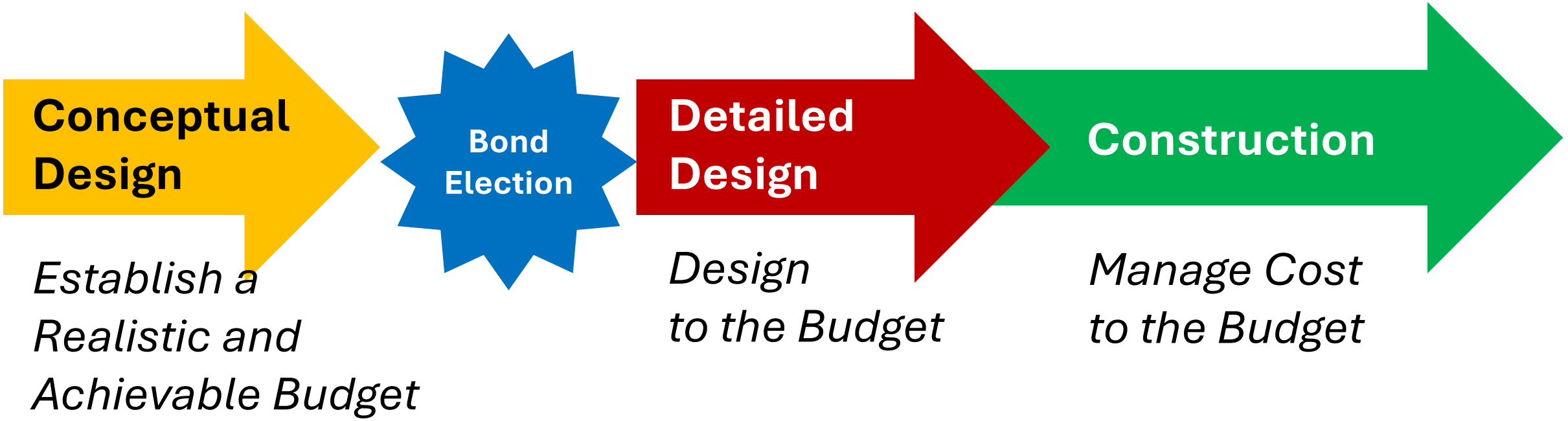
Values

(+) Improvement Homesite Value:	+	$0	
(+) Improvement Non-Homesite Value:	+	$370,687	
(+) Land Homesite Value:	+	$0	
(+) Land Non-Homesite Value:	+	$270,000	
(+) Curr Use (HS):	+	$0	$0
(+) Curr Use (NHS):	+	$0	$0
(=) Market Value:	=	$640,687	
(–) Productivity Loss:	–	$0	
(=) Subtotal:	=	$640,687	
(+) Senior Appraised Value:	+	$0	
(+) Non-Senior Appraised Value:	+	$640,687	
(=) Total Appraised Value:	=	$640,687	
(–) Senior Exemption Loss:	–	$0	
(–) Exemption Loss:	–	$0	
(=) Taxable Value:	=	$640,687	

Assessed Value

STRETCH
BREAK!

DESIGN IN THE BOND PLANNING PROCESS



Establish a Realistic and Achievable Budget

Design to the Budget

Manage Cost to the Budget

DESIGN IN THE BOND PLANNING PROCESS

Conceptual Design → **Bond Election**

New Construction

- Location
- Major Site Constraints
- Target Enrollment
- Architect creates High-Level space program (# Spaces, SF of Spaces)
- Target Building SF

EXAMPLE
Grade 6-8
Middle School

Enrollment target of 600 students – Core Spaces such as cafeteria, gyms designed for 700 students

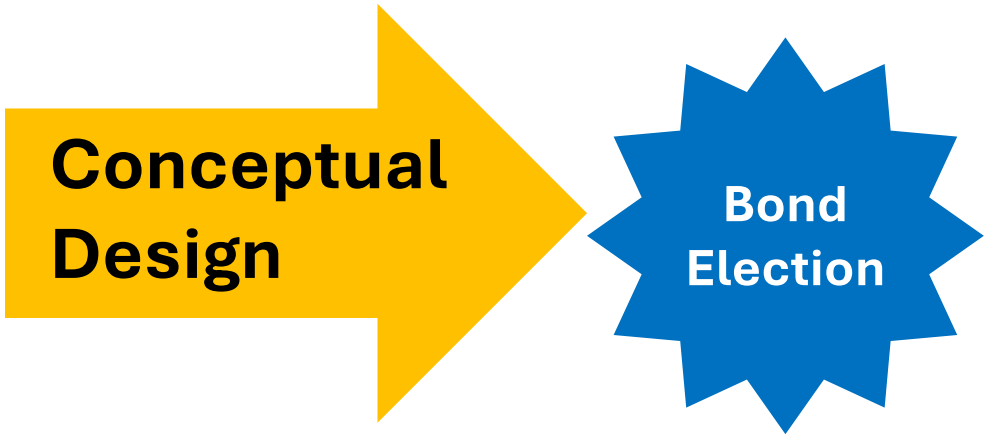
Middle School Program for 600-700 Students (700+ in Core Spaces)			
April 4, 2023, REVISED May 3, 2023, July 13, 2023			
Space	Area	Number	S
Welcome Center			
Vestibule	240	1	
Lobby	600	1	
Welcome Center / Reception	480	1	
Open Office / Touchdown Area	80	1	
Small Conference	120	2	
Medium Conference	180	1	
Registrar's Office	140	1	
Principal's Office	140	1	
Vice Principal's Office	120	2	
Health Room	140	1	
Health Toilet	80	1	
Health Office	120	1	120
Security Office	0	1	0
Records Storage	120		
Material Storage	100		
Multi-Purpose Community Room	0		
Gender Neutral Restroom	64		
Staff Café / Lunchroom	600		
Kitchenette	240		
Staff Workroom	300	1	300
Staff Mailboxes	100	1	100

107,000 SF
Building plus site improvements

Major program elements:
- 1 learning community per grade level
- 2-court Main Gym and Aux Gym
- Black Box theatre

"Flip-Flop" on Existing Site: Build New, Demo Existing

DESIGN IN THE BOND PLANNING PROCESS



Modernization or Smaller Projects

- SF of areas to be modernized
- Type of improvement or system
- Descriptions of smaller projects (examples: running track replacement, science classroom remodel)

EXAMPLE
High School
HVAC Replacement

High School HVAC	
Demo existing mechanical	$143,000
Install new heat pump system (Heating/Cooling)	$2,379,277
Install new fresh air system	$1,586,185
Install mechanical controls	$793,092
Disconnect existing electrical to mechanical system	$35,750
Power to new heat pump system	$793,092
Power to new fresh air system	$528,728
Power to mechanical controls	$14,300
Replace main electrical gear	$171,600
Demo and replace ceiling (except gym)	$748,748
Upgrade all ceiling lighting to LED	$211,491
Paint/patch, fencing around ground mounted units, shroud on line sets, soffitt/roof repair for louvers, concrete pad for equipment, site/grass repair	$300,000
Subtotal	**$7,705,264**

DESIGN IN THE BOND PLANNING PROCESS

Bond Election → **Detailed Design**

EXAMPLE Grade 6-8 Middle School

The Exciting Part Begins!

Procure Architect & Engineering Team

Identify Stakeholders
- Staff
- Students
- Community
- Authority Having Jurisdiction
- Neighbors

Design Kick-Off
- Community visioning
- Develop Educational Specifications and Educational Delivery models
- Tour other schools for inspiration
- Discuss look & feel priorities
- Set sustainability/energy efficiency goals
- Discuss security approach

Detailed Design
- Exterior appearance
- Building footprint
- Detailed floor plans
- Mechanical/electrical/plumbing specs
- Security specs
- Technology specs
- Finishes
- Equipment
- Furnishings

LARGE PUBLIC CONSTRUCTION PROJECTS

- Revised Code of Washington (RCW) Title 39 mandates many aspects of the construction process for public agencies.
- Washington law requires competitive bids and/or proposals for the work, or an approved alternative contracting method.
- Public perception of projects costing too much – public projects have different requirements than private projects.
- Washington law requires Prevailing Wage (similar to union rates). These rates are typically more than private project wages.
- “Development Costs” or “Soft Costs” need to be included in overall budget: includes design, permits, consultants, furnishings, etc.
- Contingency needs to be included in budget.
- Escalation (or planned inflation) to construction date needs to be included in budget.
- Material choices are made with life-cycle cost and durability in mind. There is an expectation that new schools are going to be in use for a minimum of 50 years.
- Educational building code and school standards are stringent and higher than many other buildings, for the safety of students, staff and public.
- The technical aspects of modern school construction require well-trained and experienced tradespeople (more expensive).

COST ESTIMATING IN BOND PLANNING

GOAL

- Establish a realistic and achievable budget for the bond work – not too high, not too low – based on conceptual design

STRATEGY

- Wenaha Group has been Project Managing school construction in Washington and Oregon since 2010. Prior to that, most of our Project Managers had careers in the construction industry as General Contractors and Architects.
- An architect will provide high-level, conceptual design options.
- Wenaha Group & the architect will provide guidance on phasing and schedule (which greatly influence an estimate) to an experienced third-party professional cost estimator that regularly estimates public projects in the Puget Sound region.
- After receiving the estimate, Wenaha Group will reconcile the estimate through a series of meetings with the estimator, architect, and school district.

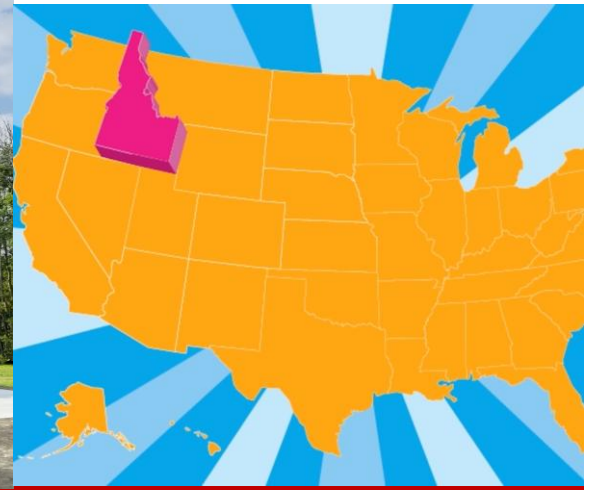
COMPARISON PROJECTS

- Wenaha will double-check work by comparing costs with projects identified as similar, with consideration to unique attributes, year of construction and market conditions.

COMPARISONS WITH OTHER PROJECTS

What is an accurate "comp"?

- Bid within 3 years
- Public works project
- School project
- In Puget Sound area – but considering "island/peninsula premium"
- Full project cost (hard + soft cost)



What is an inaccurate "comp"?

- Older than 3 years
- Private project
- Residential construction (home/garage)
- Light commercial
- Outside of Washington – not all states have prevailing wage
- Area of Washington with different market conditions
- Only looking at hard cost (construction bid)

COMPARISONS WITH OTHER PROJECTS

TYPICAL PUGET SOUND ELEMENTARY

- Project cost 2028 (hard and soft costs): $64-$75 million
- 80,000 square feet
- Cost per SF: $799-$932
- 550-650 Students

TYPICAL PUGET SOUND MIDDLE SCHOOL

- Project cost 2028 (hard and soft costs): $94-$115 million
- 117,500 square feet
- Cost per SF: $803-$982

TYPICAL PUGET SOUND HIGH SCHOOL

- Project cost 2028 (hard and soft costs): $186-$226 million
- 220,000 square feet
- Cost per SF: $846-$1027

SUMMARY OF COST ESTIMATING IN BOND PLANNING

Realistic & Achievable Budget

Not too high, not too low;

Appropriate escalation and contingencies

Full project cost (hard and soft costs)

Based on Conceptual Design

Full design and competitive bidding happens after the bond is passed

Checked w/ Comparison Projects

Compared with public school projects (prevailing wage, etc.)

Thank you!

Next Meeting
Thursday,
January 8, 2026

Wear your walking shoes!

Building Tours

Meet at
HS/MS Performing Arts Center
Dinner at 5:30 p.m.
Meeting start at 6:00 p.m.