

# 2020 Special Election

## February 11, 2020

Auburn School District #408

Educational Programs and Operations Replacement Levy  
Technology Replacement Levy



## Table of Contents

### Section 1 – Superintendent’s Recommendations

A. Resolution No. 1295 Educational Program and Operations Replacement Levy .....	3
B. Resolution No. 1296 Technology Replacement Levy .....	4
C. Difference Between a School Levy and a Bond .....	4
D. Election Requirements.....	5
E. Authorizing Legislation.....	5-9
F. Combined Levy and Bond Amounts and Tax Rates .....	10
G. Levy Comparisons.....	11

### Section 2 – Educational Program and Operations Replacement Levy

A. Ballot Proposition No. 1.....	13
B. Explanatory Statement .....	13-14
C. Fiscal Impacts of Estimated Levies.....	15-17

### Section 3 – Technology Replacement Levy

A. Ballot Proposition No. 2.....	19
B. Explanatory Statement .....	19-20
C. Introduction.....	21
D. Summary of Recommendations .....	21-22
E. Funding Plan .....	23
F. Conclusion.....	24

### Section 4 – Supporting Data

A. Table 1 General Fund Historical Data -Revenues and Expenditures .....	27
B. Table 2 Budget-to-Actual Comparisons.....	28
C. Table 3 Annual Average Full-Time Equivalent Students .....	29
D. Table 4 Property Tax History 1990-2019 .....	30
E. Table 5 Projected Tax Amounts and Rates.....	31



# Section 1

## Superintendent's Recommendations



## *Superintendent's Recommendations*

The Superintendent's recommendations were presented to the Board of Directors at the November 12, 2019 meeting.

### **Resolution No. 1295—Educational Program and Operations Replacement Levy**

Resolution No. 1295—Educational Program and Operations Replacement Levy requests the King County Manager of Records and Elections and the Pierce County Auditor to call and conduct an election on February 11, 2020 and to submit to the voters of the Auburn School District Proposition 1 titled "Auburn School District No. 408 Educational Program and Operations Replacement Levy". This levy replaces the educational program and operations levy approved by the voters in 2016. The levy for educational program and operations has been an integral part of the financing of school district programs for many years. Currently, the levy makes up 10 percent of the revenue for General Fund programs. The levy funds are vital to maintaining quality educational programs and services. The resolution estimates the amounts and tax rates as follows:

<b>Collection Years</b>	<b>Approximate Levy Rate/\$1,000 Assessed Value</b>	<b>Levy Amount</b>
2021	\$2.50	\$37,652,132
2022	\$2.50	\$41,187,668
2023	\$2.50	\$45,055,190
2024	\$2.50	\$49,285,872

Recommendation: That the board approve Resolution No. 1295—Educational Program and Operations Replacement Levy, as presented.



**Resolution No. 1296—School District Technology Replacement Levy**

Resolution No. 1296, School District Technology Replacement Levy, requests the King County Manager of Records and Elections and the Pierce County Auditor to call and conduct an election of February 11, 2020 to submit to the voters of the Auburn School District Proposition 2 titled “Auburn School District No. 408 Technology Replacement Capital Projects Levy.” The resolution authorizes the district to levy an additional tax to provide a total of \$35,000,000 for the District’s Capital Projects Fund for the acquisition of technology, equipment and infrastructure supporting classrooms and educational programs, including computer science and career/technical education, and security systems; providing related staffing and training. Such levy to be made for six years commencing in 2021 for collection in the years 2021 through 2026.

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2021	\$0.42	\$5,833,000
2022	\$0.41	\$5,833,000
2023	\$0.40	\$5,833,000
2024	\$0.39	\$5,833,000
2025	\$0.38	\$5,833,000
2026	\$0.36	\$5,833,000

Recommendation: That the board approve Resolution No. 1296—School District Technology Replacement Levy.

The School Board approved both resolutions.

***Difference Between a School Levy and a Bond***

School levies, such as educational programs and operations (enrichment) levy, support students and educational programs that are not fully funded by the state. They are limited to the lower of \$1.50/\$1,000 or \$2,500 per pupil and are 1 to 4 years in duration. Capital levies which are used for capital facilities improvements or technology, can be 1 to 6 years.

School bonds are used for new construction and major capital improvements. Terms vary, but 20 years is most common. Voter-approved bonds are repaid with property taxes. Bonds must be approved with a 60% yes vote and 40% validation. Bonds are the primary method used by Washington school districts to finance the “local share” of capital projects.



## *Election Requirements*

Passing a levy or bond issue is not always a simple matter of majority rules. State law requires bond issues and some types of levies to have a “super majority” in order to pass; while other levies only require a simple majority.

Bond issues have two thresholds that must be met the bond to pass: (1) the bond must receive a minimum 60% majority, and (2) the voter turnout for that jurisdiction must equal 40% of the voters who cast ballots in the previous general election.

Levy validation for school districts requires a simple majority to pass.

## *Authorizing Legislation*

The RCWS's establish authority and WAC's codify procedures to determine the limitations placed on school districts to levy and collect local taxes for educational program and operations. Below are, in part, the RCWs overseeing the resolutions recommended by the Superintendent and approved by the School Board.

### *RCW 84.52.053 Levies by school districts authorized—When—Procedure.*

(1) The limitations imposed by RCW [84.52.050](#) through [84.52.056](#), and [84.52.043](#) shall not prevent the levy of taxes by school districts, when authorized so to do by the voters of such school district in the manner and for the purposes and number of years allowable under Article VII, section 2(a) and Article IX, section 1 of the Constitution of this state. Elections for such taxes shall be held in the year in which the levy is made or, in the case of propositions authorizing two-year through four-year levies for enrichment funding for a school district, authorizing two-year levies for transportation vehicle funds established in RCW [28A.160.130](#) (~~(through calendar year 2019, authorizing two-year levies for transportation vehicle enrichment beginning with calendar year 2020,)~~) or authorizing two-year through six-year levies to support the construction, modernization, or remodeling of school facilities, which includes the purposes of RCW [28A.320.330](#)(2) (f) and (g), in the year in which the first annual levy is made.

(2)(a) Once additional tax levies have been authorized for enrichment funding for a school district for a two-year through four-year period as provided under subsection (1) of this section, no further additional tax levies for enrichment funding for the district for that period may be authorized, except for additional levies to provide for subsequently enacted increases affecting the district's maximum levy.

(b) Notwithstanding (a) of this subsection, any school district that is required to annex or receive territory pursuant to a dissolution of a financially insolvent school district pursuant to RCW [28A.315.225](#) may call either a replacement or supplemental levy election within the school district, including the territory annexed or transferred, as follows:

(i) An election for a proposition authorizing two-year through four-year levies for enrichment funding for a school district may be called and held before the effective date of dissolution to replace existing enrichment levies and to provide for increases due to the dissolution.



(ii) An election for a proposition authorizing additional tax levies may be called and held before the effective date of dissolution to provide for increases due to the dissolution.

(iii) In the event a replacement levy election under (b)(i) of this subsection is held but does not pass, the affected school district may subsequently hold a supplemental levy election pursuant to (b)(ii) of this subsection if the supplemental levy election is held before the effective date of dissolution. In the event a supplemental levy election is held under (b)(ii) of this subsection but does not pass, the affected school district may subsequently hold a replacement levy election pursuant to (b)(i) of this subsection if the replacement levy election is held before the effective date of dissolution. Failure of a replacement levy or supplemental levy election does not affect any previously approved and existing enrichment levy within the affected school district or districts.

(c) For the purpose of applying the limitation of this subsection (2), a two-year through six-year levy to support the construction, modernization, or remodeling of school facilities shall not be deemed to be a tax levy for enrichment funding for a school district.

(3) A special election may be called and the time therefor fixed by the board of school directors, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no."

(4)(a) Beginning September 1, ~~((2019))~~2018, school districts may use enrichment levies ~~((and transportation vehicle enrichment levies))~~ solely to enrich the state's statutory program of basic education as authorized under RCW [28A.150.276](#).

(b) Beginning with propositions for enrichment levies ~~((and transportation vehicle enrichment levies))~~ for collection in calendar year 2020 and thereafter, a district must receive approval of an enrichment levy expenditure plan from the superintendent of public instruction under RCW [28A.505.240](#) before submission of the proposition to the voters.

[ [2018 c 266 § 306](#); [2017 3rd sp.s. c 13 § 201](#); [2012 c 186 § 18](#); [2010 c 237 § 4](#); [2009 c 460 § 2](#); [2007 c 129 § 3](#); [1997 c 260 § 1](#); [1994 c 116 § 1](#); [1987 1st ex.s. c 2 § 103](#); [1986 c 133 § 1](#); [1977 ex.s. c 325 § 3](#).]

#### *RCW [28A.320.330](#) School district funds.*

School districts shall establish the following funds in addition to those provided elsewhere by law:

(1)(a) A general fund for the school district to account for all financial operations of the school district except those required to be accounted for in another fund.

(b) By the 2018-19 school year, a local revenue subfund of its general fund to account for the financial operations of a school district that are paid from local revenues. The local revenues that must be deposited in the local revenue subfund are enrichment levies and transportation vehicle levies collected under RCW [84.52.053](#), local effort assistance funding received under chapter [28A.500](#) RCW, and other school district local revenues including, but not limited to, grants, donations, and state and federal payments in lieu of taxes, but do not include other federal revenues, or local revenues that operate as an offset to the district's basic education allocation under RCW [28A.150.250](#). School



districts must track expenditures from this subfund separately to account for the expenditure of each of these streams of revenue by source, and must provide the supplemental expenditure schedule under (c) of this subsection, and any other supplemental expenditure schedules required by the superintendent of public instruction or state auditor, for purposes of RCW [43.09.2856](#).

(c) Beginning in the 2019-20 school year, the superintendent of public instruction must require school districts to provide a supplemental expenditure schedule by revenue source that identifies the amount expended by object for each of the following supplementary enrichment activities beyond the state funded amount:

(i) Minimum instructional offerings under RCW [28A.150.220](#) or [28A.150.260](#) not otherwise included on other lines;

(ii) Staffing ratios or program components under RCW [28A.150.260](#), including providing additional staff for class size reduction beyond class sizes allocated in the prototypical school model and additional staff beyond the staffing ratios allocated in the prototypical school formula;

(iii) Program components under RCW [28A.150.200](#), [28A.150.220](#), or [28A.150.260](#), not otherwise included on other lines;

(iv) Program components to support students in the program of special education;

(v) Program components of professional learning, as defined by RCW [28A.415.430](#), beyond that allocated under RCW [28A.150.415](#);

(vi) Extracurricular activities;

(vii) Extended school days or an extended school year;

(viii) Additional course offerings beyond the minimum instructional program established in the state's statutory program of basic education;

(ix) Activities associated with early learning programs;

(x) Activities associated with providing the student transportation program;

(xi) Any additional salary costs attributable to the provision or administration of the enrichment activities allowed under RCW [28A.150.276](#);

(xii) Additional activities or enhancements that the office of the superintendent of public instruction determines to be a documented and demonstrated enrichment of the state's statutory program of basic education under RCW [28A.150.276](#); and

(xiii) All other costs not otherwise identified in other line items.

(d) For any salary and related benefit costs identified in (c)(xi), (xii), and (xiii) of this subsection, the school district shall maintain a record describing how these expenditures are documented and demonstrated enrichment of the state's statutory program of basic education. School districts shall maintain these records until the state auditor has completed the audit under RCW [43.09.2856](#).





(2) A capital projects fund shall be established for major capital purposes. All statutory references to a "building fund" shall mean the capital projects fund so established. Money to be deposited into the capital projects fund shall include, but not be limited to, bond proceeds, proceeds from excess levies authorized by RCW [84.52.053](#), state apportionment proceeds as authorized by RCW [28A.150.270](#), earnings from capital projects fund investments as authorized by RCW [28A.320.310](#) and [28A.320.320](#), and state forest revenues transferred pursuant to subsection (3) of this section.

Money derived from the sale of bonds, including interest earnings thereof, may only be used for those purposes described in RCW [28A.530.010](#), except that accrued interest paid for bonds shall be deposited in the debt service fund.

Money to be deposited into the capital projects fund shall include but not be limited to rental and lease proceeds as authorized by RCW [28A.335.060](#), and proceeds from the sale of real property as authorized by RCW [28A.335.130](#).

Money legally deposited into the capital projects fund from other sources may be used for the purposes described in RCW [28A.530.010](#), and for the purposes of:

(a) Major renovation and replacement of facilities and systems where periodical repairs are no longer economical or extend the useful life of the facility or system beyond its original planned useful life. Such renovation and replacement shall include, but shall not be limited to, major repairs, exterior painting of facilities, replacement and refurbishment of roofing, exterior walls, windows, heating and ventilating systems, floor covering in classrooms and public or common areas, and electrical and plumbing systems.

(b) Renovation and rehabilitation of playfields, athletic fields, and other district real property.

(c) The conduct of preliminary energy audits and energy audits of school district buildings. For the purpose of this section:

(i) "Preliminary energy audits" means a determination of the energy consumption characteristics of a building, including the size, type, rate of energy consumption, and major energy using systems of the building.

(ii) "Energy audit" means a survey of a building or complex which identifies the type, size, energy use level, and major energy using systems; which determines appropriate energy conservation maintenance or operating procedures and assesses any need for the acquisition and installation of energy conservation measures, including solar energy and renewable resource measures.

(iii) "Energy capital improvement" means the installation, or modification of the installation, of energy conservation measures in a building which measures are primarily intended to reduce energy consumption or allow the use of an alternative energy source.

(d) Those energy capital improvements which are identified as being cost-effective in the audits authorized by this section.

(e) Purchase or installation of additional major items of equipment and furniture: PROVIDED, That vehicles shall not be purchased with capital projects fund money.



(f)(i) Costs associated with implementing technology systems, facilities, and projects, including acquiring hardware, licensing software, and online applications and training related to the installation of the foregoing. However, the software or applications must be an integral part of the district's technology systems, facilities, or projects.

(ii) Costs associated with the application and modernization of technology systems for operations and instruction including, but not limited to, the ongoing fees for online applications, subscriptions, or software licenses, including upgrades and incidental services, and ongoing training related to the installation and integration of these products and services. However, to the extent the funds are used for the purpose under this subsection (2)(f)(ii), the school district shall transfer to the district's general fund the portion of the capital projects fund used for this purpose. The office of the superintendent of public instruction shall develop accounting guidelines for these transfers in accordance with internal revenue service regulations.

(g) Major equipment repair, painting of facilities, and other major preventative maintenance purposes. However, to the extent the funds are used for the purpose under this subsection (2)(g), the school district shall transfer to the district's general fund the portion of the capital projects fund used for this purpose. The office of the superintendent of public instruction shall develop accounting guidelines for these transfers in accordance with internal revenue service regulations. Based on the district's most recent two-year history of general fund maintenance expenditures, funds used for this purpose may not replace routine annual preventive maintenance expenditures made from the district's general fund.

(h) During the 2019–2021 fiscal biennium, renovation and replacement of facilities and systems, purchase or installation of items of equipment and furniture, including maintenance vehicles and machinery, and other preventative maintenance or infrastructure improvement purposes.

(3) A debt service fund to provide for tax proceeds, other revenues, and disbursements as authorized in chapter [39.44](#) RCW. State forestland revenues that are deposited in a school district's debt service fund pursuant to RCW [79.64.110](#) and to the extent not necessary for payment of debt service on school district bonds may be transferred by the school district into the district's capital projects fund.

(4) An associated student body fund as authorized by RCW [28A.325.030](#).

(5) Advance refunding bond funds and refunded bond funds to provide for the proceeds and disbursements as authorized in chapter [39.53](#) RCW.

[ [2019 c 411 § 3](#); [2019 c 410 § 3](#); [2018 c 266 § 302](#); [2017 3rd sp.s. c 13 § 601](#); [2009 c 460 § 1](#). Prior: [2007 c 503 § 2](#); [2007 c 129 § 2](#); [2002 c 275 § 2](#); [1990 c 33 § 337](#); [1983 c 59 § 13](#); [1982 c 191 § 6](#); [1981 c 250 § 2](#). Formerly RCW [28A.58.441](#).]

**COMBINED LEVY AMOUNTS AND TAX RATES**

Base Assumptions	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
Assessed Valuation	\$ 10,868,904	\$ 12,022,682	\$ 13,005,654	\$ 13,768,034	\$ 15,060,853	\$ 16,475,067	\$ 18,022,076	\$ 19,714,349
Assessed Valuation % of Change		10.62%	8.18%	5.86%	9.39%	9.39%	9.39%	9.39%
	<i>actual</i>	<i>actual</i>	<i>actual</i>	<i>preliminary</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>

Educational Program & Operations Levy	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
Levy Amount	\$ 40,765,000	\$ 43,054,000	\$ 19,508,837	\$ 34,420,086	\$ 37,652,132	\$ 41,187,668	\$ 45,055,190	\$ 49,285,872
Tax Rate	\$ 3.75	\$ 3.58	\$ 1.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
	<i>actual</i>	<i>actual</i>	<i>actual</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>

Technology Levy	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024	Tax Year 2025	Tax Year 2026
Levy Amount	\$ 3,680,000	\$ 3,671,000	\$ 3,374,000	\$ 3,956,000	\$ 5,833,000	\$ 5,833,000	\$ 5,833,000	\$ 5,833,000	\$ 5,833,000	\$ 5,833,000
Tax Rate	\$ 0.34	\$ 0.31	\$ 0.26	\$ 0.30	\$ 0.42	\$ 0.41	\$ 0.40	\$ 0.39	\$ 0.38	\$ 0.36
	<i>actual</i>	<i>actual</i>	<i>actual</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>

Capital Improvements Levy	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
Levy Amount	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Debt Service	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
Current Debt Service	\$ 28,845,000	\$ 28,353,000	\$ 29,349,000	\$ 30,473,000	\$ 26,207,000	\$ 24,632,000	\$ 24,267,000	\$ 22,851,000
Tax Rate	\$ 2.65	\$ 2.41	\$ 2.05	\$ 2.41	\$ 2.41	\$ 2.41	\$ 2.41	\$ 2.39
	<i>actual</i>	<i>actual</i>	<i>actual</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>

Combined Amounts	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
Current Debt Service	\$ 73,290,000	\$ 75,078,000	\$ 52,231,837	\$ 68,849,086	\$ 69,692,132	\$ 71,652,668	\$ 75,155,190	\$ 77,969,872
Tax Rate	\$ 6.74	\$ 6.30	\$ 3.81	\$ 5.21	\$ 5.33	\$ 5.32	\$ 5.31	\$ 5.28
	<i>actual</i>	<i>actual</i>	<i>actual</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>	<i>projected</i>

Election 2020/CombinedLevyAmountsRates Nov 2019/Combined Taxes



**LEVY COMPARISONS**

<b>EDUCATIONAL PROGRAM &amp; OPERATIONS LEVY (M &amp; O)</b>											
Tax Year	ESTIMATED AT ELECTION					ACTUAL AT COLLECTION				Change from	Change from Previous Year
	Assessed Value per \$1,000	Property Value	Rate per \$1000/A.V	Annual Cost	Monthly Cost	Assessed Value per \$1,000	Rate per \$1000/A.V	Annual Cost	Monthly Cost	Annual Elect Estimate	
2017	\$9,865,814	\$250,000	\$4.13	\$1,032.50	\$86.04	\$10,868,904	\$ 3.75	\$937.50	\$78.13	(\$95.00)	
2018	\$10,161,789	\$250,000	\$4.23	\$1,057.50	\$88.13	\$12,022,682	\$ 3.58	\$895.00	\$74.58	(\$162.50)	(\$42.50)
2019	\$10,466,643	\$250,000	\$4.34	\$1,085.00	\$90.42	\$13,005,654	\$ 1.50	\$375.00	\$31.25	(\$710.00)	(\$520.00)
2020	\$10,780,642	\$250,000	\$4.43	\$1,107.50	\$92.29	\$13,768,034	\$ 2.50	\$625.00	\$52.08	(\$482.50)	\$250.00
2021	\$15,060,853	\$250,000	\$2.50	\$625.00	\$52.08						
2022	\$16,475,067	\$250,000	\$2.50	\$625.00	\$52.08						
2023	\$18,022,076	\$250,000	\$2.50	\$625.00	\$52.08						
2024	\$19,714,349	\$250,000	\$2.50	\$625.00	\$52.08						
<b>CAPITAL IMPROVEMENTS LEVY AND TECHNOLOGY LEVY</b>											
Tax Year	ESTIMATED AT ELECTION					ACTUAL AT COLLECTION				Change from	Change from Previous Year
	Assessed Value /\$1000	Property Value	Rate per \$1000/A.V	Annual Cost	Monthly Cost	A'ssd Val /\$1000	Rate per \$1000/A.V	Annual Cost	Monthly Cost	Annual Elect Estimate	
2017	\$9,865,814	\$250,000	\$1.27	\$317.50	\$26.46	\$10,868,904	\$0.34	\$85.00	\$7.08	(\$232.50)	
2018	\$10,161,789	\$250,000	\$0.61	\$152.50	\$12.71	\$12,022,682	\$0.31	\$77.50	\$6.46	(\$75.00)	(\$7.50)
2019	\$10,466,643	\$250,000	\$0.55	\$137.50	\$11.46	\$13,005,654	\$0.26	\$65.00	\$5.42	(\$72.50)	(\$12.50)
2020	\$10,780,642	\$250,000	\$0.86	\$215.00	\$17.92	\$13,768,034	\$0.30	\$75.00	\$6.25	(\$140.00)	\$10.00
2021	\$15,060,853	\$250,000	\$0.38	\$95.00	\$7.92						
2022	\$16,475,067	\$250,000	\$0.41	\$102.50	\$8.54						
2023	\$18,022,076	\$250,000	\$0.40	\$100.00	\$8.33						
2024	\$19,714,349	\$250,000	\$0.39	\$97.50	\$8.13						
<b>DEBT SERVICE</b>											
Tax Year	ESTIMATED AT ELECTION					ACTUAL AT COLLECTION				Change from	Change from Previous Year
	Assessed Value /\$1000	Property Value	Rate per \$1000/A.V	Annual Cost	Monthly Cost	A'ssd Val /\$1000	Rate per \$1000/A.V	Annual Cost	Monthly Cost	Annual Elect Estimate	
2017	\$9,865,814	\$250,000	\$1.55	\$387.50	\$32.29	\$10,868,904	\$2.65	\$662.50	\$55.21	\$275.00	
2018	\$10,161,789	\$250,000	\$2.01	\$502.50	\$41.88	\$12,022,682	\$2.36	\$590.00	\$49.17	\$87.50	(\$72.50)
2019	\$10,466,643	\$250,000	\$1.86	\$465.00	\$38.75	\$13,005,654	\$2.26	\$565.00	\$47.08	\$100.00	(\$25.00)
2020	\$10,780,642	\$250,000	\$1.59	\$397.50	\$33.13	\$13,768,034	\$2.27	\$567.50	\$47.29	\$170.00	\$2.50
2021	\$15,060,853	\$250,000	\$1.78	\$445.00	\$37.08						
2022	\$16,475,067	\$250,000	\$1.73	\$432.50	\$36.04						
2023	\$18,022,076	\$250,000	\$1.66	\$415.00	\$34.58						
2024	\$19,714,349	\$250,000	\$1.52	\$380.00	\$31.67						
<b>COMBINED LEVIES</b>											
Tax Year	ESTIMATED AT ELECTION					ACTUAL AT COLLECTION				Change from	Change from Previous Year
	Assessed Value /\$1000	Property Value	Rate per \$1000/A.V	Annual Cost	Monthly Cost	A'ssd Val /\$1000	Rate per \$1000/A.V	Annual Cost	Monthly Cost	Annual Elect Estimate	
2017	\$9,865,814	\$250,000	\$6.95	\$1,737.50	\$144.79	\$10,868,904	\$6.74	\$1,685.00	\$140.42	(\$52.50)	
2018	\$10,161,789	\$250,000	\$6.85	\$1,712.50	\$142.71	\$12,022,682	\$6.25	\$1,562.50	\$130.21	(\$150.00)	(\$122.50)
2019	\$10,466,643	\$250,000	\$6.75	\$1,687.50	\$140.63	\$13,005,654	\$4.02	\$1,005.00	\$83.75	(\$682.50)	(\$557.50)
2020	\$10,780,642	\$250,000	\$6.88	\$1,720.00	\$143.33	\$13,768,034	\$5.07	\$1,267.50	\$105.63	(\$452.50)	\$262.50
2021	\$15,060,853	\$250,000	\$4.66	\$1,165.00	\$97.08						
2022	\$16,475,067	\$250,000	\$4.64	\$1,160.00	\$96.67						
2023	\$18,022,076	\$250,000	\$4.56	\$1,140.00	\$95.00						
2024	\$19,714,349	\$250,000	\$4.41	\$1,102.50	\$91.88						

Election 2020/Combined Levy Amounts Rates November 2019/Levy Comparisons



# Section 2

## Educational Program and Operations Replacement Levy





***Ballot Proposition***

**PROPOSITION NO. 1**

**AUBURN SCHOOL DISTRICT NO. 408**

**EDUCATIONAL PROGRAM AND OPERATIONS REPLACEMENT LEVY**

The Board of Directors adopted Resolution No. 1295 concerning educational funding. This proposition authorizes the District to levy the following excess taxes, to replace an expiring levy, on all taxable property within the District, to support the District's educational program and operations not funded or fully funded by the State:

<u>Collection Years</u>	<u>Approximate Levy Rate/\$1,000 Assessed Value</u>	<u>Levy Amount</u>
2021	\$2.50	\$37,652,132
2022	\$2.50	\$41,187,668
2023	\$2.50	\$45,055,190
2024	\$2.50	\$49,285,872

all as provided in the Resolution subject to legal limits at the time of levy. Should this proposition be approved?

YES .....

NO .....

***Explanatory Statement***

Passage of Proposition No. 1 would allow the levy of \$37,652,132 in property taxes within Auburn School District No. 408 for collection in 2021, the levy of \$41,187,668 for collection in 2022, the levy of \$45,055,190 for collection in 2023, and the levy of \$49,285,872 for collection in 2024. Passage would fund educational programs, including all athletics and activities, staffing for school resource officers, family engagement, school psychologists, safety officers, health techs and nurses; special education programs including staffing and specialized support for students; extended learning opportunities for students; and college and career readiness activities, which are not funded or fully funded by the State. In accordance with Resolution No. 1295 approving this proposition, these taxes



would be collected over four years and used for the district educational program and operations to replace the expiring levy. If authorized by the voters, and based on projected assessed valuation information, estimated levy rates per \$1,000 of assessed value would be \$2.50 (2021 collection); \$2.50 (2022 collection); \$2.50 (2023 collection); and \$2.50 (2024 collection). The exact levy rate shall be adjusted based upon the actual assessed value of the property within the District at the time of the levy.

Exemptions from taxes may be available to certain homeowners. To determine if you qualify, contact your county assessor.

**FISCAL IMPACT OF ESTIMATED EDUCATIONAL PROGRAM AND OPERATIONS REPLACEMENT LEVY**

**OVERVIEW:** The projections shown on the next two pages are computed based upon assumptions and data from a variety of sources. Information below will describe how calculations for the two scenario have been calculated.

\*Data for projected budgets are taken from the OSPI F-195F report.

\*Enrollment growth for projections is estimated at 2.5%.

\*The Expenditure rate is estimated at 5% annually.

\*The proposed levy amounts for years 2021-2024 are

Tax Year	Projected Assessed Value	Projected Rate Per \$1,000
2021	\$ 15,060,852,950	\$2.50
2022	\$ 16,475,067,043	\$2.50
2023	\$ 18,022,075,838	\$2.50
2024	\$ 19,714,348,759	\$2.50

\*Scenario B Calculations: Fiscal Impact of Estimated Levies - Passage

		Budget 2019-20	Projected Budget 2020-21	Projected Budget 2021-22	Projected Budget 2022-23
A. Beginning Fund Balance			<i>from 19-20 ending fund balance</i>	<i>from 20-21 ending fund balance</i>	<i>from 21-22 ending fund balance</i>
B. Estimated Revenue					
C. Local Taxes			<i>from local tax calculation in I.</i>	<i>from local tax calculation in I.</i>	<i>from local tax calculation in I.</i>
D. Revenue Other than Local Taxes			<i>from OSPI F-195F report less local tax</i>	<i>from OSPI F-195F report less local tax</i>	<i>from OSPI F-195F report less local tax</i>
E. TOTAL		<i>All amounts for 2019-20 are from the board-approved 2019-20 budget</i>	<i>C + D</i>	<i>C + D</i>	<i>C + D</i>
F. Available Funds (A+B) TOTAL			<i>A + E</i>	<i>A + E</i>	<i>A + E</i>
G. Estimated Expenditures			<i>from OSPI F-0195F report</i>	<i>from OSPI F-0195F report</i>	<i>from OSPI F-0195F report</i>
H. Projected Ending Fund Balance (F-G) TOTAL			<i>F - G</i>	<i>F - G</i>	<i>F - G</i>

\*Scenario B Calculations: Fiscal Impact of Estimated Levies - Failure

		Budget 2019-20	Projected Budget 2020-21	Projected Budget 2021-22	Projected Budget 2022-23
A. Beginning Fund Balance			<i>from 19-20 ending fund balance</i>	<i>from 20-21 ending fund balance</i>	<i>from 21-22 ending fund balance</i>
B. Estimated Revenue					
C. Local Taxes			<i>from local tax calculation in I.</i>	<i>from local tax calculation in I.</i>	<i>from local tax calculation in I.</i>
D. Revenue Other than Local Taxes			<i>from OSPI F-195F report less local tax</i>	<i>from OSPI F-195F report less local tax</i>	<i>from OSPI F-195F report less local tax</i>
E. TOTAL		<i>All amounts for 2019-20 are from the board-approved 2019-20 budget</i>	<i>C + D</i>	<i>C + D</i>	<i>C + D</i>
F. Available Funds (A+B) TOTAL			<i>A + E</i>	<i>A + E</i>	<i>A + E</i>
G. Estimated Expenditures			<i>from OSPI F-0195F report</i>	<i>from OSPI F-0195F report reduced to meet school board ending fund balance goal</i>	<i>from OSPI F-0195F report reduced to meet school board ending fund balance goal</i>
H. Projected Ending Fund Balance (F-G) TOTAL			<i>F - G</i>	<i>F - G</i>	<i>F - G</i>



**SCENARIO A: FISCAL IMPACT OF ESTIMATED EPO LEVY - PASSAGE**

**Projection Assumptions**  
 Data for projections are taken from OSPI F-195F report. Enrollment growth estimated at 2.5%. Expenditure rate estimated at 5%.

Tax Year	Projected Assessed Value	Projected Rate Per \$1,000
2021	\$ 15,060,852,950	\$2.50
2022	\$ 16,475,067,043	\$2.50
2023	\$ 18,022,075,838	\$2.50
2024	\$ 19,714,348,759	\$2.50

	Budget 2019-20	Projected Budget 2020-21	Projected Budget 2021-22	Projected Budget 2022-23
<b>A. Beginning Fund Balance</b>	\$ 31,500,000	\$ 34,832,747	\$ 38,878,428	\$ 38,289,029
<b>B. Estimated Revenue</b>				
<b>C. Local Taxes</b>	\$ 27,056,782	\$ 35,741,237	\$ 39,394,589	\$ 43,093,741
<b>D. Revenue Other than Local Taxes</b>	\$ 243,980,723	\$ 249,394,439	\$ 255,160,508	\$ 261,100,343
<b>E. TOTAL</b>	\$ 271,037,505	\$ 285,135,676	\$ 294,555,097	\$ 304,194,084
<b>F. Available Funds (A+E) TOTAL</b>	\$ 302,537,505	\$ 319,968,423	\$ 333,433,525	\$ 342,483,113
<b>G. Estimated Expenditures</b>	\$ 267,704,758	\$ 281,089,995	\$ 295,144,496	\$ 309,901,719
<b>H. Projected Ending Fund Balance (F-G) TOTAL</b>	\$ 34,832,747	\$ 38,878,428	\$ 38,289,029	\$ 32,581,394

Nonspendable Fund Balance	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000
Restricted Fund Balance	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Committed Fund Balance	\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance	\$ 7,700,000	\$ 4,200,000	\$ 700,000	\$ 700,000
Unassigned Fund Balance	\$ 23,282,747	\$ 30,828,428	\$ 33,739,029	\$ 28,031,394
<b>TOTAL</b>	\$ 34,832,747	\$ 38,878,428	\$ 38,289,029	\$ 32,581,394

**I. Calculating fiscal year tax collections from calendar year levy amounts.**

TAX YEAR	LEVY AMOUNT	% OF COLLECTION	AMOUNT OF COLLECTION	DATE OF COLLECTION	FISCAL YEAR AMOUNT	FISCAL YEAR
<b>2020*</b>	\$ 33,853,030	X	47.92% = \$ 16,222,372	Fall 2020	\$ 35,741,237	2020-21
		X	51.84% = \$ 19,518,865	Spring 2021		
<b>2021</b>	\$ 37,652,132	X	47.92% = \$ 18,042,902	Fall 2021	\$ 39,394,589	2021-22
		X	51.84% = \$ 21,351,687	Spring 2022		
<b>2022</b>	\$ 41,187,668	X	47.92% = \$ 19,737,131	Fall 2022	\$ 43,093,741	2022-23
		X	51.84% = \$ 23,356,610	Spring 2023		
<b>2023</b>	\$ 45,055,190	X	47.92% = \$ 21,590,447	Fall 2023	\$ 47,140,243	2023-24
		X	51.84% = \$ 25,549,796	Spring 2024		
<b>2024</b>	\$ 49,285,872	X	47.92% = \$ 23,617,790	Fall 2024		

\*2020 Levy amount taken from OSPI Report F-780

**SCENARIO B: FISCAL IMPACT OF ESTIMATED EPO LEVY - FAILURE**

**Projection Assumptions**  
 Data for projections are taken from OSPI F-195F report. Enrollment growth estimated at 2.5%. Expenditure rate estimated at 5%.

Tax Year	Projected Assessed Value	Projected Rate Per \$1,000
2021	\$ 15,060,852,950	\$0.00
2022	\$ 16,475,067,043	\$0.00
2023	\$ 18,022,075,838	\$0.00
2024	\$ 19,714,348,759	\$0.00

	Budget 2019-20	Projected Budget 2020-21	Projected Budget 2021-22	Projected Budget 2022-23
<b>A. Beginning Fund Balance</b>	\$ 31,500,000	\$ 34,832,747	\$ 17,962,854	\$ 8,432,700
<b>B. Estimated Revenue</b>				
<b>C. Local Taxes</b>	\$ 27,056,782	\$ 16,222,372	\$ -	\$ -
<b>D. Revenue Other than Local Taxes</b>	\$ 243,980,723	\$ 247,997,730	\$ 251,201,317	\$ 255,147,897
<b>E. TOTAL</b>	\$ 271,037,505	\$ 264,220,102	\$ 251,201,317	\$ 255,147,897
<b>F. Available Funds (A+E) TOTAL</b>	\$ 302,537,505	\$ 299,052,849	\$ 269,164,171	\$ 263,580,597
<b>G. Estimated Expenditures</b>	\$ 267,704,758	\$ 281,089,995	\$ 260,731,471	\$ 254,726,262
<b>H. Projected Ending Fund Balance (F-G) TOTAL</b>	\$ 34,832,747	\$ 17,962,854	\$ 8,432,700	\$ 8,854,335

Nonspendable Fund Balance	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000
Restricted Fund Balance	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Committed Fund Balance	\$ -			
Assigned Fund Balance	\$ 7,700,000	\$ 4,200,000	\$ 700,000	\$ 700,000
Unassigned Fund Balance	\$ 23,282,747	\$ 9,912,854	\$ 3,882,700	\$ 4,304,335
<b>TOTAL</b>	\$ 34,832,747	\$ 17,962,854	\$ 8,432,700	\$ 8,854,335

**F. Calculating fiscal year tax collections from calendar year levy amounts.**

TAX YEAR	LEVY AMOUNT	% OF COLLECTION	AMOUNT OF COLLECTION	DATE OF COLLECTION	FISCAL YEAR AMOUNT	FISCAL YEAR
<b>2020*</b>	\$ 33,853,030	X 47.92% =	\$ 16,222,372	Fall 2020	\$ 16,222,372	2020-21
		X 51.84% =	\$ -	Spring 2021		
<b>2021</b>	\$ -	X 47.92% =	\$ -	Fall 2021	\$ -	2021-22
		X 51.84% =	\$ -	Spring 2022		
<b>2022</b>	\$ -	X 47.92% =	\$ -	Fall 2022	\$ -	2022-23
		X 51.84% =	\$ -	Spring 2023		
<b>2023</b>	\$ -	X 47.92% =	\$ -	Fall 2023	\$ -	2023-24
		X 51.84% =	\$ -	Spring 2024		
<b>2024</b>	\$ -	X 47.92% =	\$ -	Fall 2024		

\*2020 Levy amount taken from OSPI Report F-780



# Section 3

## Technology Replacement Levy





**Ballot Proposition**

**PROPOSITION NO. 2**

**AUBURN SCHOOL DISTRICT NO. 408**

**TECHNOLOGY REPLACEMENT CAPITAL PROJECTS LEVY**

The Board of Directors of Auburn School District No. 408 adopted Resolution #1296 concerning technology replacement levies. This proposition authorizes acquisition of technology, equipment and infrastructure supporting classrooms and educational programs, including computer science and career/technical education and security systems; provides related staff and training; and authorizes the following replacement excess levies on all taxable property within the District:

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2021	\$0.42	\$5,833,000
2022	\$0.41	\$5,833,000
2023	\$0.40	\$5,833,000
2024	\$0.39	\$5,833,000
2025	\$0.38	\$5,833,000
2026	\$0.36	\$5,833,000

as provided in Resolution #1296. Should this proposition be approved?

YES .....

NO .....

**Explanatory Statement**

Passage of Proposition No. 2 would allow the levy of \$5,833,000 in property taxes within Auburn School District No. 408 for collection in 2021, the levy of \$5,833,000 for collection in 2022, the levy of \$5,833,000 for collection in 2023, the levy of \$5,833,000 for collection in 2024, the levy of \$5,833,000 for collection in 2025 and the levy of \$5,833,000 for collection in 2026, to replace an expiring levy, to provide a total of \$34,998,000 for the District's Capital Projects Fund for technology improvements and equipment. In accordance with Resolution No. 1296 approving this proposition, these taxes would pay for the maintenance and modernization of its educational facilities through the



acquisition of technology, equipment, and infrastructure supporting classrooms and educational programs, including computer science and career and technical education; deployment and maintenance of security surveillance systems; and provision of support and training related to these goals. If authorized by the voters and based on current assessed valuation information, estimated levy rates per \$1,000 of assessed value would be \$0.42 (2021 collection); \$0.41 (2022 collection); \$0.40 (2023 collection); \$0.39 (2024 collection); \$0.38 (2025 collection); and \$0.36 (2026 collection). The exact levy rate shall be adjusted based upon the actual assessed value of the property within the District at the time of the levy.

Exemptions from taxes may be available to certain homeowners. To determine if you qualify, contact your county assessor.



## *Introduction*

In February 2014, the Auburn community supported a \$22 million technology levy. The collection of these resources from 2015 - 2020 enabled the implementation of a wireless network throughout all schools; upgrades in infrastructure to increase tenfold the district's connection to the Internet; 1:1 allocation of a Chromebook laptop device for each student grades 2 - 12, with a take-home program in secondary schools (K-1 classrooms are 2:1); maintenance of PC or Mac computer labs in all schools and special program areas including Career and Technical Education; installation of additional technology equipment in growth facilities; and front entry security systems in all schools.

With the expiration of the 2014 levy on the horizon, a Tech Levy Ad Hoc Committee was convened in spring 2019 to assess how to maintain and build on the accomplishments of these efforts. The Committee of staff, family, and community stakeholders met June - September 2019. After reviewing progress over the last levy, considering input from students and staff, the Committee proposed a \$35 million six-year replacement levy. Additional resources are aimed at modernizing classrooms, fostering innovation, providing new resources for students with disabilities, and providing the technical and instructional support needed for success. Materials and proposals of the Ad Hoc Committee may be reviewed at [www.auburn.wednet.edu/techlevy2020](http://www.auburn.wednet.edu/techlevy2020).

## *Summary of Recommendations*

Upon reviewing the results of the 2014 Technology Levy, input from the District Technology Advisory Committee, and the results of a May/June 2019 survey of district staff and students, the Ad Hoc Committee agreed the following goals should guide the development of the 2020 Technology Replacement Levy:

- **Overarching Purpose:** Enable students to be successful and competitive in a globally connected society, emphasizing digital citizenship and 21st-century skills.
- **Maintenance:** Maintain current levels of student 1:1 access and infrastructure while planning for student enrollment growth and emerging technologies.
- **Expansion:** Expand 1:1 access K-12 (increasing kindergarten and grade 1 to 1:1) and ensure technology responds to the needs of inclusive classrooms.
- **Innovation:** Provide new tools and support for educators to transform student experiences and meet student needs within and across disciplines.
- **Computer science:** Grow the K-12 computer science pathway through the provision of appropriate hardware resources, support, staffing, and training.
- **Capacity:** Provide training and support to educators to provide instruction that prepares students for success beyond graduation, with particular attention to digital citizenship, media literacy, and cultural competence.

A replacement levy with increases is essential to even maintain the resources Auburn School District now has in place. In September 2014, the school year in which the previous levy began, just over 15,000 students were enrolled in the Auburn School District. Today we serve just over 17,000, having grown 13% in just five years. The Technology Replacement Levy will maintain the following activities in the amounts necessary to accommodate this increased enrollment and the addition of two elementary schools in the coming years:



- Maintenance and upgrade of a wireless network throughout all schools
- Replacement and upgrades of technology infrastructure to support 10G connectivity within all schools
- Additions to technology infrastructure to support disaster recovery planning
- Maintenance of the 1:1 allocation of Chromebooks for teachers and grades 2 - 12 students, with a take-home program in secondary schools
- Mobile computer science labs for elementary schools
- Regular replacement (every five years) of computer lab spaces in all school libraries and special program areas including Career and Technical Education
- Replacement of certificated and office staff PCs every five years, with increased availability for classified instructional staff (para educators)
- Annual allocations to schools to purchase or replace needed peripheral devices
- Scheduled replacement of copy machines for all schools
- Installation of technology equipment in portables and growth classrooms
- Replacement and upgrade of security surveillance and IP phones for all facilities
- A professional-technical staff member to lead security surveillance implementation

In keeping with the goals noted above, the Technology Replacement Levy will provide the following additional resources for staff and students:

- More specialized devices to meet the communication and learning needs of students with disabilities
- Modernization of all classrooms to upgrade projection/display systems to the standards of our new schools
- Annual allocations to schools to support technology purchases that will serve students in new and improved ways
- Annual professional development for teachers and support staff who work directly with students
- Additional Chromebooks to bring all K-1 classes to a 1:1 student to device ratio
- Small sets of Chromebooks to be used in preschool classrooms at stations to support targeted learning goals
- Additional technical support personnel to provide service and replace technology across buildings
- Additional instructional staff to support teachers and classified instructional staff as they learn to integrate technology in classrooms in support of subject-matter learning, computer science education, digital citizenship, media literacy, and the 21st century skills of communication, collaboration, problem-solving, and creativity



## Funding Plan

Over a six-year period, the proposed Technology Replacement Levy will garner \$5,833,000 per year over the years 2021 - 2026. While the projected levy rate per \$1,000 assessed valuation increases the levy rate by just under a dime, the total cost of technology *and* local Educational Programs & Operations levies produces a relatively even and lower total of taxes than in previous years.

Tax Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b>Technology</b>	.86	.36	.34	.31	.26	.30	.42	.41	.40	.39	.38	.36
<b>Total</b>	6.14	5.82	6.74	6.30	3.81	5.21	5.33	5.32	5.31	5.28	5.27	5.25

Levy rates per \$1,000 assessed valuation.

Even at this rate, the technology levy proposal is fiscally conservative when compared to proximate Pierce/King County districts. The proposed technology levy tax rate compares with neighboring districts in this way when examined on a per pupil basis, accounting for enrollment:

District	Tech Levy Election Year	Per student annually
Dieringer	February 2018	\$ 1,135.62
Kent	February 2018	\$ 895.40
Renton	February 2016	\$ 558.36
Sumner	February 2018	\$ 495.00
Enumclaw	February 2020*	\$ 489.77
Auburn	February 2020*	\$ 331.97
Federal Way**	February 2016	\$ 186.73

\* proposed

\*\* Not implementing a 1:1 technology program





## *Conclusion*

Auburn School District's Electronic Resources Policy 2022 reminds us:

*The Auburn Board of Directors recognizes that an effective public education system develops students who are globally aware, civically engaged, and capable of managing their lives and careers. The board also believes that students need to be proficient users of information, media, and technology to succeed in a digital world.*

*Therefore, the Auburn district will use electronic resources as a powerful and compelling means for students to learn core subjects and applied skills in relevant and rigorous ways. It is the district's goal to provide students with rich and ample opportunities to use technology for important purposes in schools just as individuals in workplaces and other real-life settings. The district's technology will enable educators and students to communicate, learn, share, collaborate and create, to think and solve problems, to manage their work and to take ownership of their lives.*

The recommendations of the Tech Levy 2020 Ad Hoc Committee are made to support the implementation of these ideas across all schools, grade levels, and programs.



# Section 4

## Supporting Data



The following tables provide the basis for the assumptions used in computing levy authority and projecting fiscal impact of levies.

- Table 1** Provides the historical record from the 1999-2000 school year to date for actual revenues and expenditures.  
Local tax revenues are segregated from total revenue for projection purposes.
- Table 2** Provides a comparison of budget-to-actual revenues and expenditures from 1999-2000 to date.
- Table 3** Provides record of revised budget Annual Average Full Time Equivalent student growth from 1999-2000 to date.
- Table 4** Property Tax History
- Table 5** Projected Tax Amounts and Rates

2020 Special Election February 11, 2020

•••

TABLE 1 GENERAL FUND HISTORICAL DATA - REVENUES AND EXPENDITURES

Fiscal Year	Total Revenue		Local Taxes		Revenue w/o Local Taxes		Total Expenditures	
	Actual	% of Change	Actual	% of Change	Actual	% of Change	Actual	% of Change
1999-00	\$ 77,005,889		\$ 13,828,872		\$ 63,177,017		\$ 76,312,583	
2000-01	\$ 81,849,553	6.29%	\$ 14,768,254	6.79%	\$ 67,081,299	6.18%	\$ 80,905,989	6.02%
2001-02	\$ 86,686,693	5.91%	\$ 15,289,870	3.53%	\$ 71,396,823	6.43%	\$ 85,450,010	5.62%
2002-03	\$ 90,762,770	4.70%	\$ 16,356,842	6.98%	\$ 74,405,928	4.21%	\$ 89,337,590	4.55%
2003-04	\$ 93,574,992	3.10%	\$ 17,012,830	4.01%	\$ 76,562,162	2.90%	\$ 93,906,844	5.11%
2004-05	\$ 97,619,755	4.32%	\$ 17,776,979	4.49%	\$ 79,842,776	4.28%	\$ 98,535,783	4.93%
2005-06	\$ 104,086,604	6.62%	\$ 18,500,678	4.07%	\$ 85,585,926	7.19%	\$ 105,894,711	7.47%
2006-07	\$ 113,647,920	9.19%	\$ 19,786,061	6.95%	\$ 93,861,859	9.67%	\$ 114,047,141	7.70%
2007-08	\$ 124,143,930	9.24%	\$ 22,954,024	16.01%	\$ 101,189,906	7.81%	\$ 121,735,089	6.74%
2008-09	\$ 133,884,115	7.85%	\$ 24,386,116	6.24%	\$ 109,497,999	8.21%	\$ 132,375,225	8.74%
2009-10	\$ 134,696,828	0.61%	\$ 25,105,684	2.95%	\$ 109,591,144	0.09%	\$ 132,499,769	0.09%
2010-11	\$ 135,240,931	0.40%	\$ 27,635,643	10.08%	\$ 107,605,288	-1.81%	\$ 134,756,391	1.70%
2011-12	\$ 135,805,409	0.42%	\$ 29,575,772	7.02%	\$ 106,229,637	-1.28%	\$ 137,089,722	1.73%
2012-13	\$ 140,016,041	3.10%	\$ 30,473,444	3.04%	\$ 109,542,598	3.12%	\$ 140,007,695	2.13%
2013-14	\$ 155,265,296	10.89%	\$ 31,500,737	3.37%	\$ 123,764,559	12.98%	\$ 155,982,194	11.41%
2014-15	\$ 168,651,717	8.62%	\$ 38,605,807	22.56%	\$ 130,045,910	5.08%	\$ 167,761,387	7.55%
2015-16	\$ 188,569,057	11.81%	\$ 41,523,502	7.56%	\$ 147,045,555	13.07%	\$ 184,701,714	10.10%
2016-17	\$ 199,629,072	5.87%	\$ 43,954,324	5.85%	\$ 155,674,748	5.87%	\$ 197,646,117	7.01%
2017-18	\$ 220,283,613	10.35%	\$ 46,430,911	5.63%	\$ 173,852,702	11.68%	\$ 215,358,325	8.96%

2020 Special Election February 11, 2020

...

TABLE 2 BUDGET-TO-ACTUALS COMPARISONS

Fiscal Year	REVENUE				EXPENDITURES			
	Budgeted	Actual	Dollar Difference Budget-to-Actual	% Actual is of Budget	Budgeted	Actual	Dollar Difference Budget-to-Actual	% Actual is of Budget
1999-00	\$ 77,475,349	\$ 77,005,889	\$ (469,460)	99.39%	\$ 78,978,556	\$ 76,312,583	\$ (2,665,973)	96.62%
2000-01	\$ 81,363,989	\$ 81,849,553	\$ 485,564	100.60%	\$ 83,613,353	\$ 80,905,989	\$ (2,707,364)	96.76%
2001-02	\$ 87,119,939	\$ 86,686,693	\$ (433,246)	99.50%	\$ 89,819,679	\$ 85,450,010	\$ (4,369,669)	95.14%
2002-03	\$ 90,564,796	\$ 90,762,770	\$ 197,974	100.22%	\$ 94,500,568	\$ 89,337,590	\$ (5,162,978)	94.54%
2003-04	\$ 92,976,767	\$ 93,574,992	\$ 598,225	100.64%	\$ 97,400,136	\$ 93,906,844	\$ (3,493,292)	96.41%
2004-05	\$ 97,125,483	\$ 97,619,755	\$ 494,272	100.51%	\$ 100,665,402	\$ 98,535,783	\$ (2,129,619)	97.88%
2005-06	\$ 104,369,398	\$ 104,086,604	\$ (282,794)	99.73%	\$ 108,704,522	\$ 105,894,711	\$ (2,809,811)	97.42%
2006-07	\$ 113,466,723	\$ 113,647,920	\$ 181,197	100.16%	\$ 116,633,436	\$ 114,047,141	\$ (2,586,295)	97.78%
2007-08	\$ 123,309,909	\$ 124,143,930	\$ 834,021	100.68%	\$ 125,402,167	\$ 121,735,089	\$ (3,667,078)	97.08%
2008-09	\$ 133,200,978	\$ 133,884,115	\$ 683,137	100.51%	\$ 136,092,758	\$ 132,375,225	\$ (3,717,533)	97.27%
2009-10	\$ 134,349,968	\$ 134,696,828	\$ 346,860	100.26%	\$ 139,178,100	\$ 132,499,796	\$ (6,678,304)	95.20%
2010-11	\$ 138,011,573	\$ 135,240,931	\$ (2,770,642)	97.99%	\$ 143,088,790	\$ 134,756,391	\$ (8,332,399)	94.18%
2011-12	\$ 135,890,337	\$ 135,805,409	\$ (84,928)	99.94%	\$ 142,565,696	\$ 137,089,722	\$ (5,475,974)	96.16%
2012-13	\$ 138,577,729	\$ 140,016,041	\$ 1,438,312	101.04%	\$ 143,182,856	\$ 140,007,695	\$ (3,175,161)	97.78%
2013-14	\$ 152,776,040	\$ 155,265,296	\$ 2,489,256	101.63%	\$ 158,891,993	\$ 155,982,194	\$ (2,909,799)	98.17%
2014-15	\$ 170,538,646	\$ 168,651,717	\$ (1,886,929)	98.89%	\$ 172,136,511	\$ 167,761,387	\$ (4,375,124)	97.46%
2015-16	\$ 191,714,925	\$ 188,569,057	\$ (3,145,868)	98.36%	\$ 195,187,148	\$ 184,701,714	\$ (10,485,434)	94.63%
2016-17	\$ 202,175,757	\$ 199,629,072	\$ (2,546,685)	98.74%	\$ 209,728,203	\$ 197,646,117	\$ (12,082,086)	94.24%
2017-18	\$ 217,315,346	\$ 220,283,613	\$ 2,968,267	101.37%	\$ 218,825,442	\$ 215,358,325	\$ (3,467,117)	98.42%
2018-19	\$ 259,464,760	\$ 258,328,249	\$ (1,136,511)	99.56%	\$ 247,818,777	\$ 241,451,165	\$ (6,367,612)	97.43%
		10-year average	\$ (432,887)	99.78%		10-year average	\$ (6,334,901)	96.37%
		5-year average	\$ (1,149,545)	99.38%		5-year average	\$ (7,355,475)	96.43%
		3-year average	\$ (238,310)	99.89%		3-year average	\$ (7,305,605)	96.70%

**TABLE 3 ANNUAL AVERAGE FULL-TIME EQUIVALENT STUDENTS**

<b>Fiscal Year</b>	<b>AAFTE</b>	<b># Change</b>	<b>% Change</b>
1999-00	12,401.41		
2000-01	12,569.59	168.18	1.36%
2001-02	12,714.80	145.21	1.16%
2002-03	12,690.50	-24.3	-0.19%
2003-04	12,873.16	182.66	1.44%
2004-05	12,953.15	79.99	0.62%
2005-06	13,251.47	298.32	2.30%
2006-07	13,628.28	376.81	2.84%
2007-08	13,693.41	65.13	0.48%
2008-09	13,896.55	203.14	1.48%
2009-10	13,807.47	-89.08	-0.64%
2010-11	13,736.63	-70.84	-0.51%
2011-12	13,617.51	-119.12	-0.87%
2012-13	13,832.76	215.25	1.58%
2013-14	14,493.63	660.87	4.78%
2014-15	14,770.22	276.59	1.91%
2015-16	15,204.22	434	2.94%
2016-17	15,466.48	262.26	1.72%
2017-18	15,998.77	532.29	3.44%
2018-19	16,208.52	209.75	1.31%
10-year average		231.197	1.57%
5-year average		342.978	2.26%

2020 Special Election February 11, 2020

...

TABLE 4 PROPERTY TAX HISTORY 1990-2019

Tax Year	Assessed Valuation	% of Change	M&O Levy Amount	M&O Levy Rate	Debt Service Levy Amount	Debt Service Levy Rate	Tech Levy Amount	Tech Levy Rate	Capital Levy Amount	Capital Levy Rate	Combined Levy Amount	Combined Levy Rate
1990	\$2,001,303,069	5.00%	\$5,500,000	\$2.75	\$4,300,000	\$2.15	\$0.00	\$0.00	\$0.00	\$0.00	\$9,800,000	\$4.90
1991	\$2,541,510,294	26.99%	\$6,787,799	\$2.67	\$6,739,139	\$2.65	\$0.00	\$0.00	\$0.00	\$0.00	\$13,526,938	\$5.32
1992	\$2,759,838,450	8.59%	\$8,019,762	\$2.91	\$6,954,000	\$2.52	\$0.00	\$0.00	\$0.00	\$0.00	\$14,973,762	\$5.43
1993	\$3,364,871,439	21.92%	\$9,106,775	\$2.71	\$9,199,458	\$2.73	\$0.00	\$0.00	\$1,699,563	\$0.51	\$20,005,796	\$5.95
1994	\$3,437,339,793	2.15%	\$9,857,748	\$2.87	\$7,950,011	\$2.31	\$0.00	\$0.00	\$0.00	\$0.00	\$17,807,759	\$5.18
1995	\$3,679,253,207	7.04%	\$11,200,000	\$3.04	\$6,970,383	\$1.89	\$0.00	\$0.00	\$1,868,960	\$0.51	\$20,039,343	\$5.44
1996	\$3,767,066,379	2.39%	\$11,900,000	\$3.16	\$8,100,000	\$2.15	\$0.00	\$0.00	\$0	\$0	\$20,000,000	\$5.31
1997	\$3,940,101,331	4.59%	\$12,400,000	\$3.15	\$9,663,000	\$2.45	\$0.00	\$0.00	\$0	\$0	\$22,063,000	\$5.60
1998	\$4,140,225,055	5.08%	\$11,300,000	\$2.73	\$11,753,000	\$2.84	\$0.00	\$0.00	\$0	\$0	\$23,053,000	\$5.57
1999	\$4,455,670,223	7.62%	\$13,500,000	\$3.03	\$11,181,000	\$2.51	\$0.00	\$0.00	\$1,400,000	\$0.31	\$26,081,000	\$5.85
2000*	\$4,922,232,000	10.47%	\$14,378,000	\$3.06	\$11,575,000	\$2.38	\$0.00	\$0.00	\$1,809,000	\$0.37	\$27,762,000	\$5.81
2001	\$5,284,396,000	7.36%	\$15,207,000	\$2.92	\$10,998,000	\$2.11	\$0.00	\$0.00	\$2,300,000	\$0.44	\$28,505,000	\$5.47
2002	\$5,659,011,000	7.09%	\$15,776,000	\$2.83	\$12,299,000	\$2.20	\$0.00	\$0.00	\$2,500,000	\$0.45	\$30,575,000	\$5.48
2003	\$6,043,175,000	6.79%	\$16,970,000	\$2.84	\$12,499,000	\$2.09	\$0.00	\$0.00	\$2,500,000	\$0.42	\$31,969,000	\$5.35
2004	\$6,414,582,000	6.15%	\$17,576,000	\$2.77	\$13,814,000	\$2.18	\$0.00	\$0.00	\$2,500,000	\$0.39	\$33,890,000	\$5.34
2005**	\$6,902,250,000	7.60%	\$18,401,000	\$2.78	\$16,459,000	\$2.48	\$0.00	\$0.00	\$0	\$0.00	\$34,860,000	\$5.26
2006**	\$7,229,709,000	4.74%	\$19,208,000	\$2.66	\$17,352,000	\$2.40	\$0.00	\$0.00	\$950,000	\$0.13	\$37,510,000	\$5.19
2007	\$8,114,054,000	12.23%	\$20,864,000	\$2.57	\$17,407,000	\$2.14	\$0.00	\$0.00	\$1,900,000	\$0.23	\$40,171,000	\$4.94
2008	\$9,213,142,000	13.55%	\$22,127,000	\$2.40	\$16,000,000	\$1.74	\$0.00	\$0.00	\$2,500,000	\$0.27	\$40,627,000	\$4.41
2009	\$9,978,246,000	8.30%	\$24,325,000	\$2.44	\$16,600,000	\$1.66	\$0.00	\$0.00	\$2,750,000	\$0.28	\$43,675,000	\$4.38
2010	\$8,886,476,000	-10.94%	\$25,991,000	\$2.92	\$7,275,000	\$0.82	\$0.00	\$0.00	\$12,000,000	\$1.35	\$45,266,000	\$5.09
2011	\$8,565,795,000	-3.61%	\$29,458,000	\$3.44	\$8,000,000	\$0.93	\$0.00	\$0.00	\$13,900,000	\$1.62	\$51,358,000	\$5.99
2012	\$8,146,015,000	-4.90%	\$30,318,000	\$3.72	\$8,000,000	\$0.98	\$0.00	\$0.00	\$11,700,000	\$1.44	\$50,018,000	\$6.14
2013	\$7,786,048,000	-4.42%	\$30,850,000	\$3.96	\$16,809,000	\$2.16	\$0.00	\$0.00	\$3,900,000	\$0.50	\$51,559,000	\$6.62
2014	\$8,311,148,000	6.74%	\$32,054,134	\$3.86	\$17,591,000	\$2.12	\$0.00	\$0.00	\$4,400,000	\$0.53	\$54,045,134	\$6.51
2015	\$9,376,578,000	12.82%	\$36,191,685	\$3.86	\$13,319,000	\$1.42	***	***	\$8,070,000	\$0.86	\$57,580,685	\$6.14
2016	\$10,057,252,000	7.26%	\$38,928,000	\$3.87	\$16,019,000	\$1.59	\$3,670,000	\$0.36	\$0	\$0.00	\$58,617,000	\$5.82
2017	\$10,868,904,000	8.07%	\$40,765,000	\$3.75	\$28,845,000	\$2.65	\$3,680,000	\$0.34	\$0	\$0.00	\$73,290,000	\$6.74
2018	\$12,022,682,000	10.62%	\$43,054,000	\$3.58	\$29,016,000	\$2.41	\$3,671,000	\$0.31	\$0	\$0.00	\$75,741,000	\$6.30
2019	\$13,005,654,000	8.18%	\$19,509,000	\$1.50	\$26,714,000	\$2.05	\$3,374,000	\$0.26	\$0	\$0.00	\$49,597,000	\$3.81

\*Amounts from 2000 on are actual bond assessed valuation.

\*\*Totals include transportation levy.

\*\*\*Tech Levy amount included in Capital Levy

2020 Special Election February 11, 2020

...

**TABLE 5 PROJECTED TAX AMOUNTS AND RATES**

*Assumptions made to project tax amounts and rates may change in the future to meet the needs of the district.*

Tax Year	Assessed Valuation	% of Change	M&O Levy Amount <sup>1</sup>	M&O Levy Rate	Debt Service Levy Amount	Debt Service Levy Rate	Tech Levy Amount <sup>2</sup>	Tech Levy Rate	Capital Improvement Levy Amount <sup>3</sup>	Capital Imp. Levy Rate	Combined Levy Amount	Combined Levy Rate
2020	\$13,768,034,510	5.86%	\$34,420,086	\$2.50	\$32,273,000	\$2.41	\$3,956,000	\$0.30	\$0.00	\$0.00	\$70,649,086	\$5.21
2021	\$15,060,852,950	9.39%	\$37,652,132	\$2.50	\$33,240,000	\$2.41	\$5,833,000	\$0.42	\$0.00	\$0.00	\$76,725,132	\$5.33
2022	\$16,475,067,043	9.39%	\$41,187,668	\$2.50	\$34,229,000	\$2.41	\$5,833,000	\$0.41	\$0.00	\$0.00	\$81,249,668	\$5.32
2023	\$18,022,075,838	9.39%	\$45,055,190	\$2.50	\$35,249,000	\$2.10	\$5,833,000	\$0.40	\$0.00	\$0.00	\$86,137,190	\$5.00
2024	\$19,714,348,759	9.39%	\$49,285,872	\$2.50	\$36,096,000	\$2.39	\$5,833,000	\$0.39	\$0.00	\$0.00	\$91,214,872	\$5.28
2025	\$20,305,779,222	3.00%	\$50,764,448	\$2.50	\$37,179,000	\$2.39	\$5,833,000	\$0.38	\$0.00	\$0.00	\$93,776,448	\$5.27
2026	\$20,914,952,598	3.00%	\$52,287,382	\$2.50	\$38,295,000	\$2.39	\$5,833,000	\$0.36	\$0.00	\$0.00	\$96,415,382	\$5.25
2027	\$21,542,401,176	3.00%	\$53,856,003	\$2.50	\$39,444,000	\$2.39	\$5,833,000	\$0.35	\$0.00	\$0.00	\$99,133,003	\$5.24
2028	\$22,188,673,212	3.00%	\$55,471,683	\$2.50	\$40,624,000	\$2.39	\$5,833,000	\$0.34	\$0.00	\$0.00	\$101,928,683	\$5.23
2029	\$22,854,333,408	3.00%	\$57,135,834	\$2.50	\$41,847,000	\$2.39	\$5,833,000	\$0.33	\$0.00	\$0.00	\$104,815,834	\$5.22
2030	\$23,539,963,410	3.00%	\$58,849,909	\$2.50	\$43,100,000	\$2.39	\$5,833,000	\$0.32	\$0.00	\$0.00	\$107,782,909	\$5.21
2031	\$24,246,162,313	3.00%	\$60,615,406	\$2.50	\$44,391,000	\$2.39	\$5,833,000	\$0.31	\$0.00	\$0.00	\$110,839,406	\$5.20
2032	\$24,973,547,182	3.00%	\$62,433,868	\$2.50	\$45,728,000	\$2.39	\$5,833,000	\$0.31	\$0.00	\$0.00	\$113,994,868	\$5.20
2033	\$25,722,753,597	3.00%	\$64,306,884	\$2.50	\$47,098,000	\$2.39	\$5,833,000	\$0.30	\$0.00	\$0.00	\$117,237,884	\$5.19
2034	\$26,494,436,205	3.00%	\$66,236,091	\$2.50	\$48,510,000	\$2.39	\$5,833,000	\$0.29	\$0.00	\$0.00	\$120,579,091	\$5.18
2035	\$27,289,269,291	3.00%	\$68,223,173	\$2.50	\$49,966,000	\$2.39	\$5,833,000	\$0.28	\$0.00	\$0.00	\$124,022,173	\$5.17
2036	\$28,107,947,370	3.00%	\$70,269,869	\$2.50	\$51,466,000	\$2.39	\$5,833,000	\$0.27	\$0.00	\$0.00	\$127,568,869	\$5.16
2037	\$28,951,185,791	3.00%	\$72,377,965	\$2.50	\$33,874,000	\$1.53	\$5,833,000	\$0.26	\$0.00	\$0.00	\$112,084,965	\$4.29
2038	\$29,819,721,365	3.00%	\$74,549,304	\$2.50	\$34,886,000	\$1.53	\$5,833,000	\$0.26	\$0.00	\$0.00	\$115,268,304	\$4.29
2039	\$30,714,313,006	3.00%	\$76,785,783	\$2.50	\$35,935,000	\$1.53	\$5,833,000	\$0.25	\$0.00	\$0.00	\$118,553,783	\$4.28
2040	\$31,635,742,396	3.00%	\$79,089,356	\$2.50	\$37,014,000	\$1.53	\$5,833,000	\$0.24	\$0.00	\$0.00	\$121,936,356	\$4.27
2041	\$32,584,814,668	3.00%	\$81,462,037	\$2.50	\$7,428,000	\$0.30	\$5,833,000	\$0.23	\$0.00	\$0.00	\$94,723,037	\$3.03
2042	\$33,562,359,108	3.00%	\$83,905,898	\$2.50	\$2,546,000	\$0.10	\$5,833,000	\$0.23	\$0.00	\$0.00	\$92,284,898	\$2.83
2043	\$34,569,229,881	3.00%	\$86,423,075	\$2.50			\$5,833,000	\$0.22	\$0.00	\$0.00	\$92,256,075	\$2.72
2044	\$35,606,306,778	3.00%	\$89,015,767	\$2.50			\$5,833,000	\$0.21	\$0.00	\$0.00	\$94,848,767	\$2.71

<sup>1</sup> Annual increase after 2024 @ 3%

<sup>2</sup> Assumes continued Tech Levy after 2026

<sup>3</sup> Assumes no capital improvement levy