



**LAKE CHELAN  
SCHOOL DISTRICT**  
Educational Excellence for Everyone

# **LEVY FORUM**

# **2020**



# SESSION OUTCOMES

1

Prioritize: Levy Funding

2

Understand: ?

(i). What the Levy Funds

(ii). How the Levy is calculated

3

Tax impact ?

*Ensure that the LCSD has all the **resources** possible to fulfill its mission and student learning goals*

*Safely and efficiently **maintain facilities** **and property** according to state and District standards*

# LEVY VS BOND

## **EPO:** **Enhancement**

**50%** Approval

**up to 4 years**

Enhancements beyond state-funded basic education:

- learning resources
- maintenance & operations



## **BONDS**

**60%** Approval

- New Schools
- Major renovations
- Land Acquisition



# Lake Chelan School District: 2 REPLACEMENT LEVIES

## **EPO: Enhancement**

**50%**

**2 YEARS**

Enhancements beyond  
state-funded basic  
education:

- learning resources
- maintenance &  
operations



## **Technology**

**50%**

**4 YEARS**

- Technology systems
- Facilities training
- Software purchases



**&**

# OTHER LEVY TYPES

## Technology

**50%** Approval  
up to **6** years

- Technology systems
- Facilities training
- Software purchases



## Capital Projects

**50%** Approval  
up to **6** years

- Major renovations
- School replacement
- Major equipment
- Energy audit
- Energy capital improvements



## Transportation

**50%** Approval  
up to **2** years

- Student transportation
- Major repairs
- Vehicle acquisition

<b>CATEGORY</b>	<b>Fully or Partially Items Funded by Levy \$</b>
<b>Student Support &amp; Safety Net</b>	<ul style="list-style-type: none"> <li>• Nurses</li> <li>• Liaisons</li> <li>• S.R.O</li> <li>• Counselors</li> <li>• Building Administration</li> </ul>
<b>Academic Programs &amp; Classroom Supports</b>	<ul style="list-style-type: none"> <li>• Certificated Staff for SPED / Highly Capable Program</li> <li>• Professional Development for Teachers</li> <li>• Career &amp; Technology Education / STEM Learning</li> <li>• Curriculum Materials and Training</li> <li>• Reduced Class Sizes</li> <li>• Substitute Teachers</li> <li>• Early Learning Programs</li> <li>• Library</li> </ul>
<b>Activities /Athletics Enrichment Programs</b>	<ul style="list-style-type: none"> <li>• Afters</li> <li>• All Extra-Curricular Activities (Music/Drama/Sports)</li> <li>• Activities and Club Advisors</li> <li>• Coaches Salaries</li> </ul>
<b>Maintenance Operations Food Service Program</b>	<ul style="list-style-type: none"> <li>• Substitute Classified Staff</li> <li>• Maintenance Staff /Custodians</li> <li>• Nutrition and Food Service</li> </ul>
<b>Opportunities</b>	<ul style="list-style-type: none"> <li>• High school schedule that creates opportunities for acceleration, exploration and remediation</li> <li>• Expanded Learning Programs (Field Trips – San Jauns / Holden</li> </ul>
<b>Average Annual Levy Amt.</b>	3.5 Million + 250,000 (Tech Levy)



# CALCULATING THE LEVY AMOUNT

## LCSD Levy Calculation 2020

Lesser Value of:



or

$$2. \$2500 \times \text{FTE} (\times .002\%) = \$3.454,709 \text{ (CAP)}$$

Note: Districts with less than 40,000 Full Time Students)



Lake Chelan School District  
 Estimate includes M&O and Capital Projects Levy Amounts  
 6% Increase in 2017 and a 3% increase in 2018-20

**Lake Chelan School District**  
 Historical and Projected Maintenance & Operation Levy Amounts

Collection	M&O	Total Assessed	Growth	M&O	CPF/Tech	CPF/Tech	Tech/M&O	Total
<u>Year</u>	<u>Amt Levied</u>	<u>Value</u>	<u>Rate</u>	<u>Levy Rate</u>	<u>Amt Levied</u>	<u>Levy</u>	<u>Levies</u>	<u>Levy</u>
2017	3,161,548.00	2,201,590,230.00		1.44	1,250,000.00	0.5678	4,411,548.0000	2.00
2018	3,256,394.00	2,392,600,833.00	8.7%	1.36	250,000.00	0.1045	3,506,394.0000	1.47
2019	3,354,086.00	2,563,386,414.00	7.1%	1.31	250,000.00	0.0975	3,604,086.0000	1.41
2020	3,454,709.00	2,691,555,734.70	5.0%	1.28	250,000.00	0.0929	3,704,709.0000	1.38
2021	3,539,532.00	2,826,133,521.44	5.0%	1.25	250,000.00	0.0885	3,789,532.0000	1.34
2022	3,608,822.00	2,967,440,197.51	5.0%	1.22	250,000.00	0.0842	3,858,822.0000	1.30
2023	0.00	3,115,812,207.38	5.0%	0.00	250,000.00	0.0802	250,000.0000	0.08
2024	0.00	3,271,602,817.75	5.0%	0.00	250,000.00	0.0764	250,000.0000	0.08

Per Assessor's Office

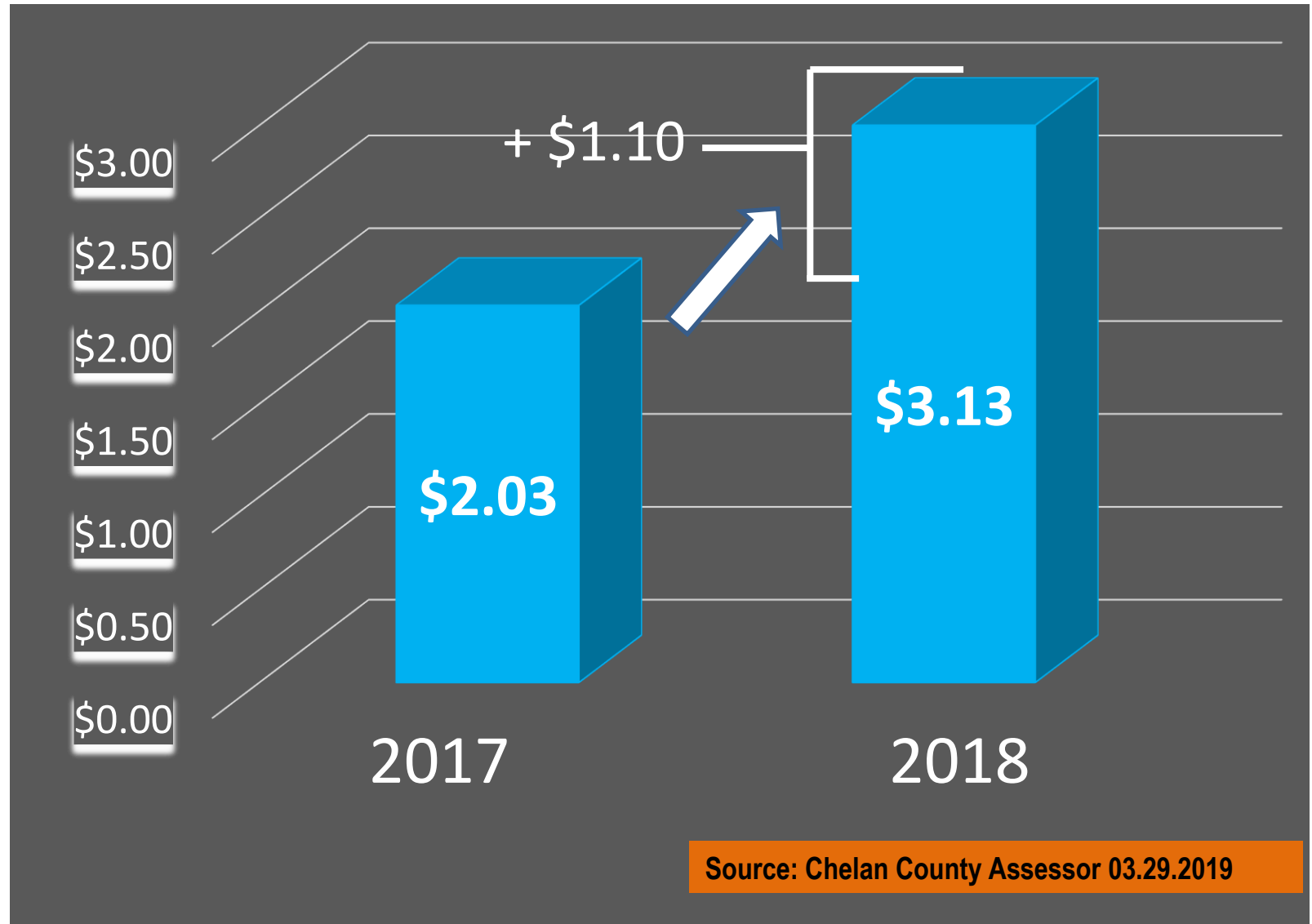
Limitations - \$2.50/\$1,000 and \$2,500 per student

**Estimates**

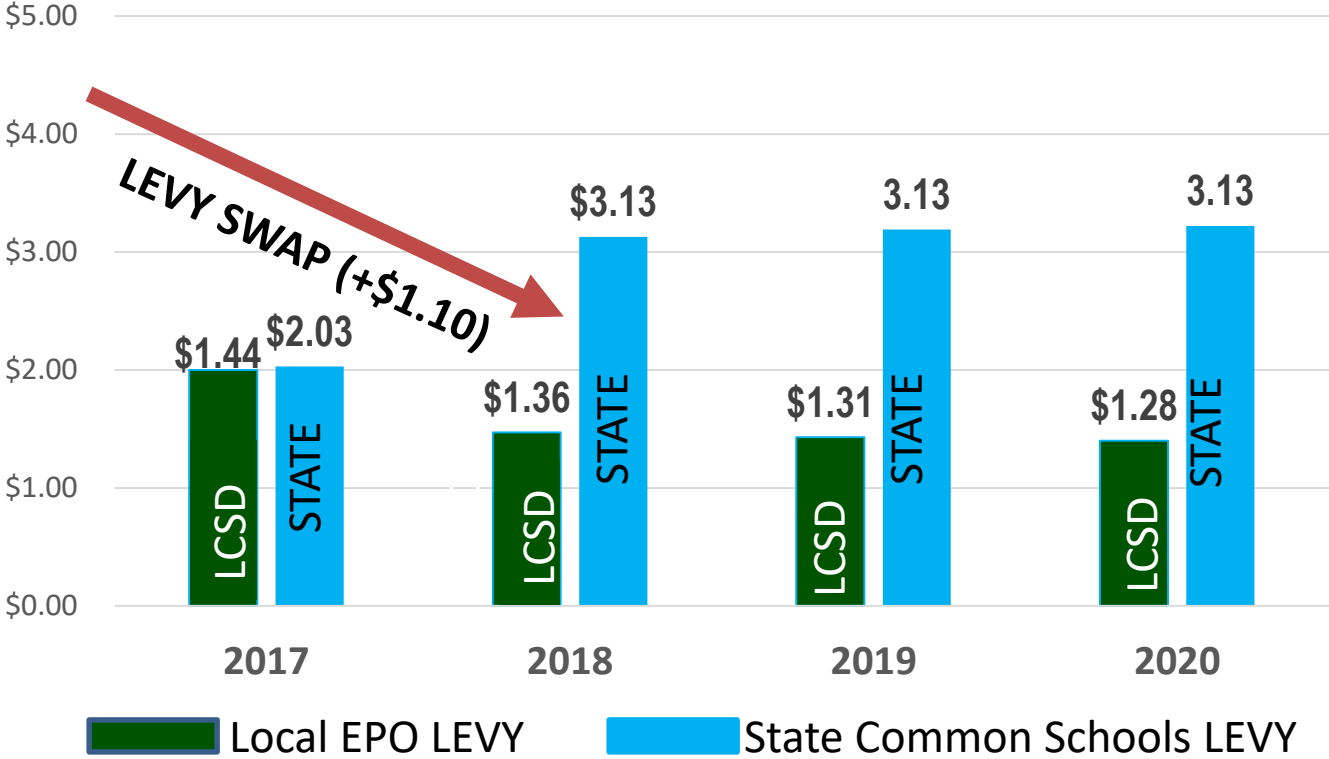
YEAR	FTE	\$2,500 per FTE
2018-19	1,359.30	3,466,215.00
2019-20	1,332.00	3,464,532.00
2020-21	1,332.00	3,533,822.64
2021-22	1,332.00	3,604,499.09

Tech Levy Only

# IMPACT of EHB 2242



# STATE COMMON SCHOOLS vs L.C.S.D. E.P.O. + TECH LEVY (Rate per \$1000)



# TAX IMPACT LOCAL LEVY ONLY

\$3.00  
\$2.50  
\$2.00  
\$1.50  
\$1.00  
\$0.50  
\$0.00

2017

2018

2019

2020

2021

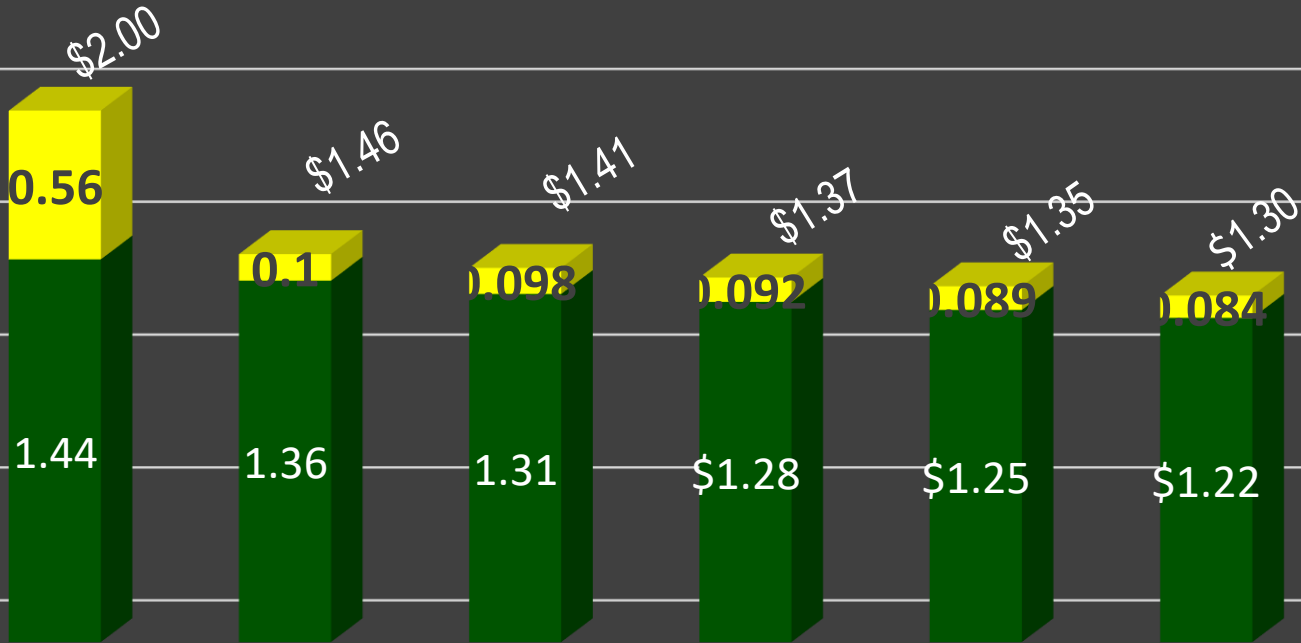
2022



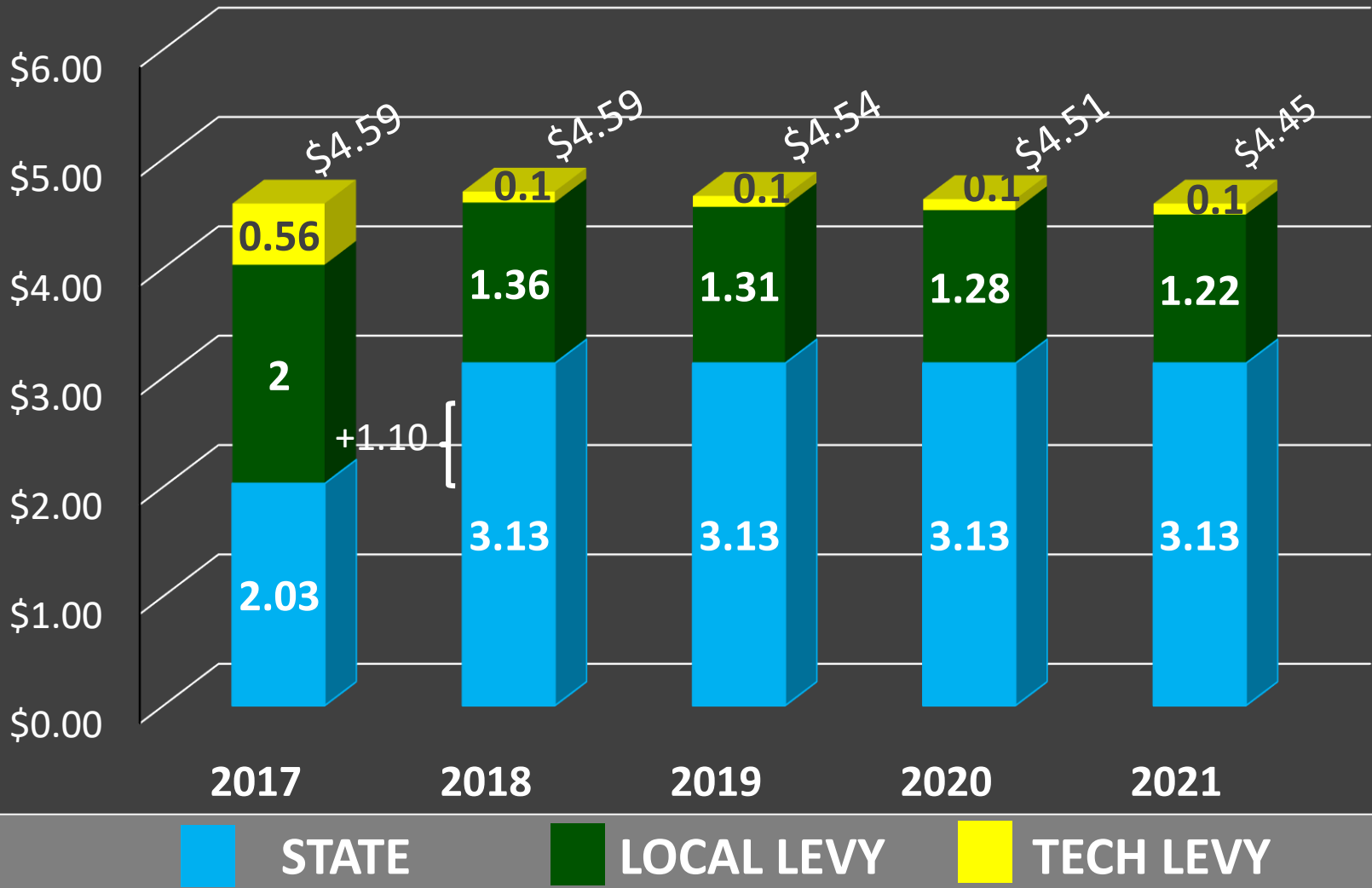
LOCAL LEVY



TECH LEVY



# TAX IMPACT LOCAL LEVY (+ STATE)



*\*Note: Rates based on current property tax assessment estimates*

