

# Educational Operations Levies: What has changed?

- Enacted HB 2242 drastically changed the local funding methods uses and structure
- Prior and Current levy formula is percentage of the prior years expenditures, MISD is grandfathered as 37%
- Starting in 2019, the District is allowed to levy the lesser dollar value result of \$1.50/\$1,000 Assessed Value or \$2,500/student
- Previously, levies were flexible in how the funds were used; moving forward, levies are restricted to activities beyond “Basic Education”, which the Legislature termed “enrichments”, or locally funded activities.
- Basic Ed is loosely defined, with the list of approved locally funded activities that are also loosely defined

# What can be locally funded under 2242?

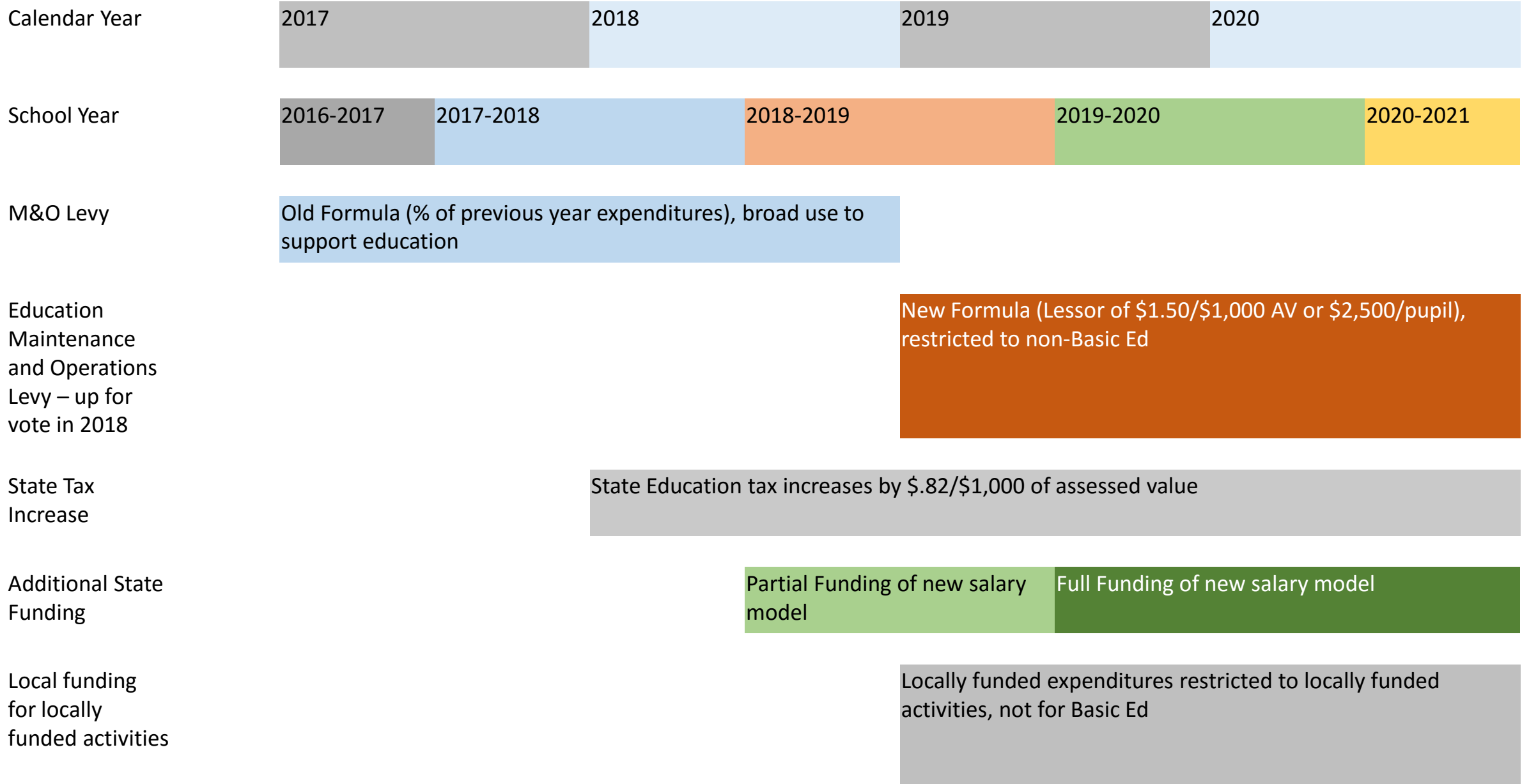
- Programs, activities and staffing beyond the basic state apportionment that are funded through local efforts which includes the levy, the Foundation, PTAs and other grants, donations and contributions.
- Courses beyond State minimum graduation requirements
- Additional staffing and program components: class size reduction
- Program components – funding for components beyond the prototypical school model
- Professional development
- Extracurricular activities
- Extended school day/ year
- Early learning program
- Program administration and extracurricular stipends

See Enacted HB2242, Section 501 for additional detail

# What has MISD accomplished with local funds:

- 7 period day at HS - allows students to:
  - Take an elective sequence all four years (CTE, Music, Drama, etc)
  - Take more than the required number of courses in a particular core area (like additional science courses, or two social studies courses senior year)
- Expanded electives at HS and IMS
  - Upper level science courses beyond the traditional one year Biology, Chemistry and Physics sequences - including AP Chemistry, Biology, Physics, Environmental Science, BioTechnology, etc.
  - Electives not normally available to high school and middle school students - for example live Radio Programming where students are in charge of our radio station.
- FTE to support students in the online learning program at CREST
  - allows students to take courses not offered at HS - credit recovery in all subjects, electives such as Latin, Japanese, Stage and Screen
- Smaller class sizes for “focus” sections for struggling students or very specific
  - Two year Algebra sequence
  - Focused ELA courses
  - Percussion ensemble
  - Jazz Band
  - Advanced Drama
- Pay for professional practices outlined in the ARC in the contract
- Ongoing professional development opportunities for staff in a myriad of areas
  - Opportunities for Train the Trainer models where a staff member becomes our internal trainer on a program
- Stipends for staff to offer additional opportunities for students
  - Afterschool clubs and activities at all grade levels including Destination Imagination, student interest clubs such as coding, community service, etc.
  - Athletic opportunities beyond what ASB covers
- Enhanced library collections
- Some curriculum materials
- Classified support in classrooms with overloads, additional Special Education/English Language Learning students, as well as student supervision and safety
- Special Education, 38% of Special Education funding comes from local levy
- Elementary K-5 Music, Art, PE and Spanish

# Timeline For changes



# Projected Property Tax Impacts

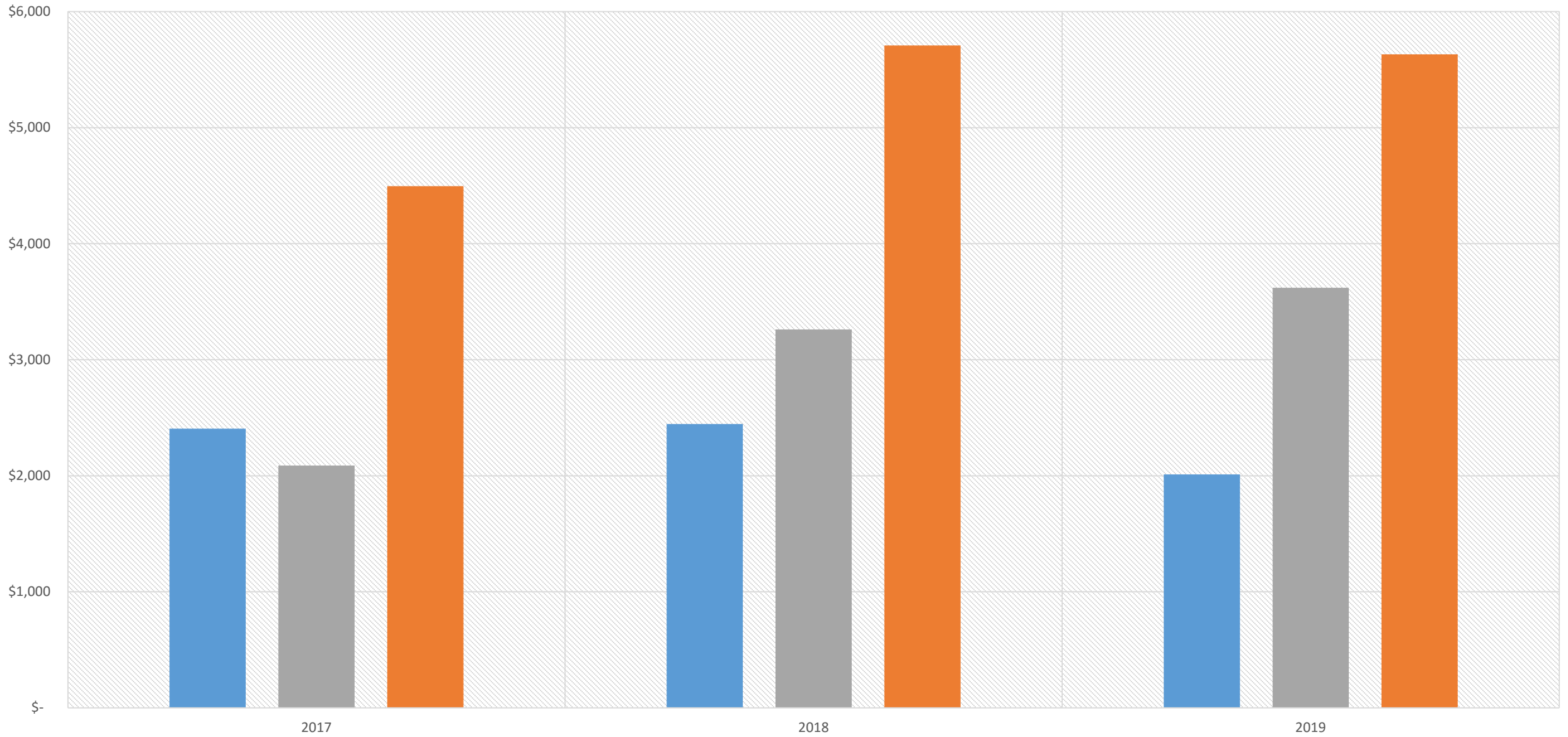
	2017	2018	2019	18-19 Variance
	Rate/\$1k	Rate/\$1k	Rate/\$1k	Rate/\$1k
Local Education Levy	\$ 1.22156	\$ 1.27380	\$ 0.73798	\$ (0.53582)
Bonds	\$ 0.60616	\$ 0.55869	\$ 0.51013	\$ (0.04856)
Transportation	\$ 0.06223	\$ -	\$ -	\$ -
Capital and Tech	\$ 0.51634	\$ 0.46949	\$ 0.43657	\$ (0.03292)
District Voted Tax	\$ 2.40629	\$ 2.30198	\$ 1.68468	\$ (0.61731)
State Tax	\$ 2.03205	\$ 3.00000	\$ 3.00000	\$ -
Total Local & State	\$ 4.43834	\$ 5.30198	\$ 4.68468	\$ (0.61731)

## Assumptions

Median House Value	\$ 1,087,100	\$ 1,206,681	\$ 1,326,142
Total Assessed Value	\$ 12,110,086,739	\$ 13,245,292,653	\$ 14,702,274,845
Prop Value Growth%	10%	10%	10%

\*Numbers not final, based on assumptions drawn from King County Assessor's, Department of Revenue and OSPI

# Distribution of Taxes, 2017-2019



\*Numbers not final, based on assumptions drawn from King County Assessor's, Department of Revenue and OSPI

■ Local Voted In (District)    ■ State Education Tax    ■ Total Education Tax

# Per Student funding

	<u>Actual 15-16</u>	<u>Budget 16-17</u>	<u>Budget 17-18</u>	<u>Projected 18-19</u>	<u>Projected 19-20</u>
LOCAL TAXES	\$ 3,325.14	\$ 3,314.04	\$ 3,579.11	\$ 3,095.10	\$ 2,529.32
GRANTS AND DONATIONS (MISF PTA OTHER)	\$ 463.67	\$ 550.60	\$ 593.71	\$ 589.67	\$ 589.67
LOCAL SUPPORT NONTAX	\$ 742.45	\$ 952.34	\$ 1,036.76	\$ 1,029.69	\$ 1,029.69
STATE, GENERAL PURPOSE	\$ 6,226.10	\$ 6,381.44	\$ 6,899.77	\$ 7,837.68	\$ 8,733.67
STATE, SPECIAL PURPOSE	\$ 1,093.19	\$ 1,038.36	\$ 1,105.65	\$ 1,222.12	\$ 1,894.20
FEDERAL, GENERAL PURPOSE	\$ 0.43	\$ 0.46	\$ 0.46	\$ 0.45	\$ 0.45
FEDERAL, SPECIAL PURPOSE	\$ 321.78	\$ 502.26	\$ 450.99	\$ 477.27	\$ 477.27
REVENUES FROM OTHER SCHOOL DISTRICTS	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES FROM OTHER ENTITES	\$ 45.06	\$ 44.68	\$ 42.50	\$ 42.05	\$ 42.05
OTHER FINANCING SOURCES	\$ 2.93	\$ -	\$ 1.14	\$ 1.14	\$ 1.14
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 12,220.74</b>	<b>\$ 12,784.17</b>	<b>\$ 13,710.10</b>	<b>\$ 14,295.17</b>	<b>\$ 15,297.46</b>

\*Numbers not final, based on assumptions drawn from OSPI

# Per Student Funding 2015-2020

