Freeman School District

FREEMAN SCHOOL DISTRICT BOARD WORK SESSION

Published on October 22, 2026 at 5:33 PM PDT

Date and Time

Monday October 26, 2026 at 5:00 PM PDT

Location

PRTC Conference Room
14815 S Jackson Rd
Rockford, WA 99030

Vision Statement

Continuing Our Tradition of Excellence in Education

Mission Statement

The Freeman School District is the center of a unique, rural community. With pride, commitment and caring, we provide a safe environment for all students to experience meaningful, rigorous learning opportunities that allow them to dream and develop into capable, confident and ethical members of the 21st Century.

Freeman Strategic Plan Pillars

Curriculum, Instruction and Assessment
School Safety, Culture and Environment
Partnering with Parents and School/Community
Fiscal and Legal Accountability

Agenda

I. Opening Items

A. Record Attendance

B. Call the Meeting to Order

II. Section 1

A. Levy Discussion

- Cory Plager Levy Presentation

III. Closing Items

A. Adjourn Meeting

Freeman School District 15001 South Jackson Road Rockford, WA 99030 Pride | Commitment | Caring

Coversheet

Levy Discussion

Section: II. Section 1
Item: A. Levy Discussion
Purpose:
Submitted by:
Related Material: Freeman Levy Presentation 10.26.26.pdf

Freeman School Board - Levy and Tax Update
October 26, 2026

Cory Plager
Managing Director
cplager@dadco.com
(509) 462-6370

D.A. Davidson & Co. member SIPC

Levy and Bond Overview

Education Programs & Operations Levies

- Flexible revenue from local taxpayers for extracurriculars, athletics, and additional class offerings, but also used to supplement basic education
- Subject to levy lid laws of $2.50 tax rate per $1,000
- Up to 4 years collection – current levy approved through 2027
- Simple Majority

Capital Projects Levies

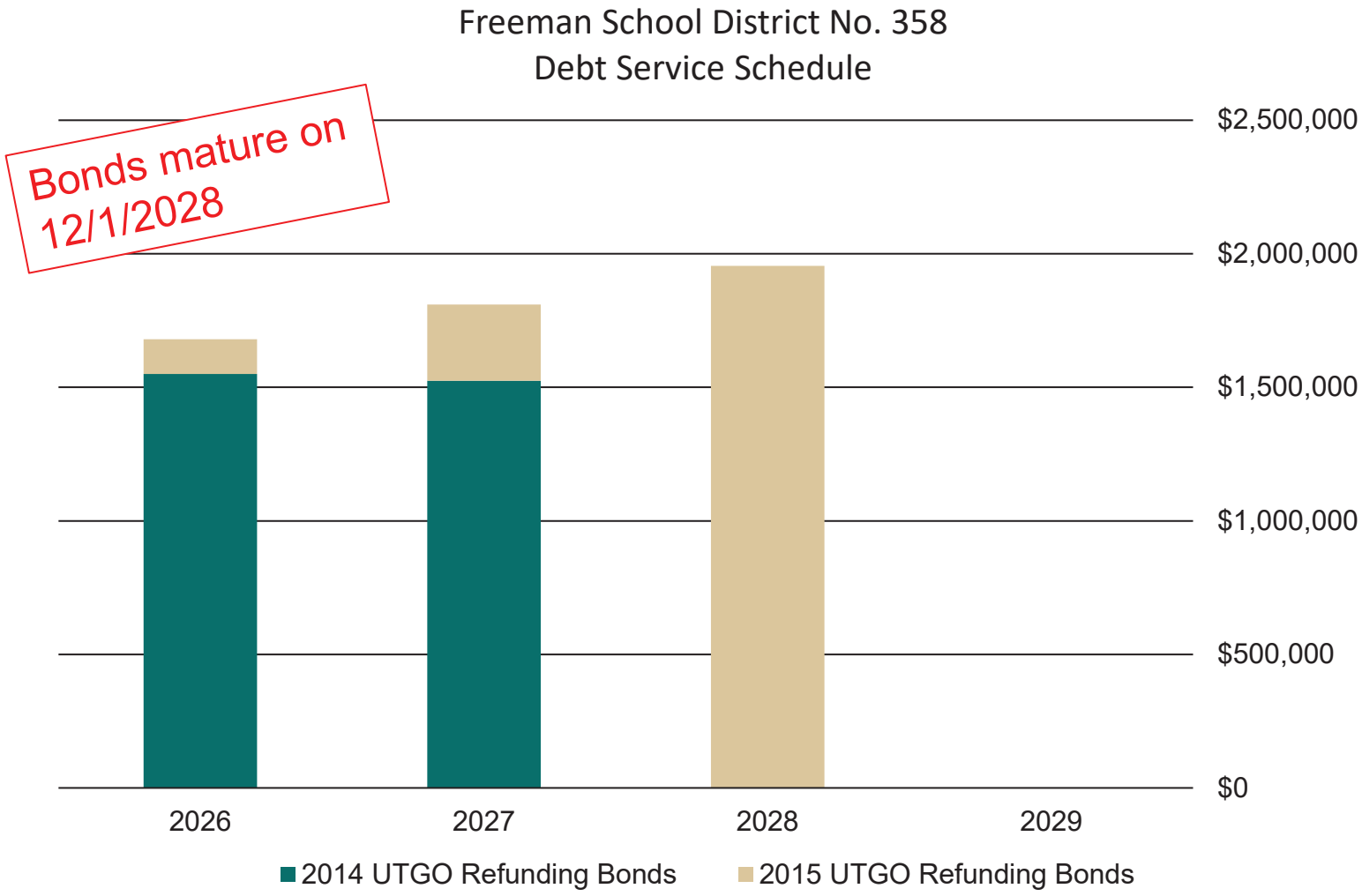
- Common uses: Technology, Safety, Security, Athletic Fields, Repair Roofs, HVAC, Parking, etc.
- Up to 6 years collection – current levy approved through 2027
- Simple Majority

School Bonds

- Tax-exempt, receive proceeds up-front
- 20-25 years most common
- Super Majority 60%
- 2026 Debt Capacity: $58 Million
- Last bond was approved in 2008 (matures in 2028)

Source: EHJR 4204, RCW 84.52.053

Levy and Bond Overview



Source: EMMA MSRB

Levy and Bond Overview

2027 Special Election and Resolution Filing Dates

The 2027 special election dates and ballot resolution filing deadlines pursuant to the Revised Code of Washington ("RCW") are listed below for your information.(1) These are the dates permitted under current law, which are subject to change by the Legislature.

Election Date	Resolution Filing Deadline (2)	Approximate Date Ballots are Mailed (3)	County Certifies Election Results
February 9, 2027	December 11, 2026	January 22, 2027	February 19, 2027
April 27, 2027	February 26, 2027	April 9, 2027	May 7, 2027
August 3, 2027	April 30, 2027	July 16, 2027	August 17, 2027
November 2, 2027	August 3, 2027	October 15, 2027	November 23, 2027

(1) This data is for informational purposes only and does not take the place of local, state or federal laws.
Specific RCW information can be found at: https://www.sos.wa.gov/elections/data-research/history-laws-and-litigation/election-laws.

(2) Some dates may have been adjusted to reflect the business day prior to actual resolution filing date, according to RCW 29A.04.330, if falling on a weekend.

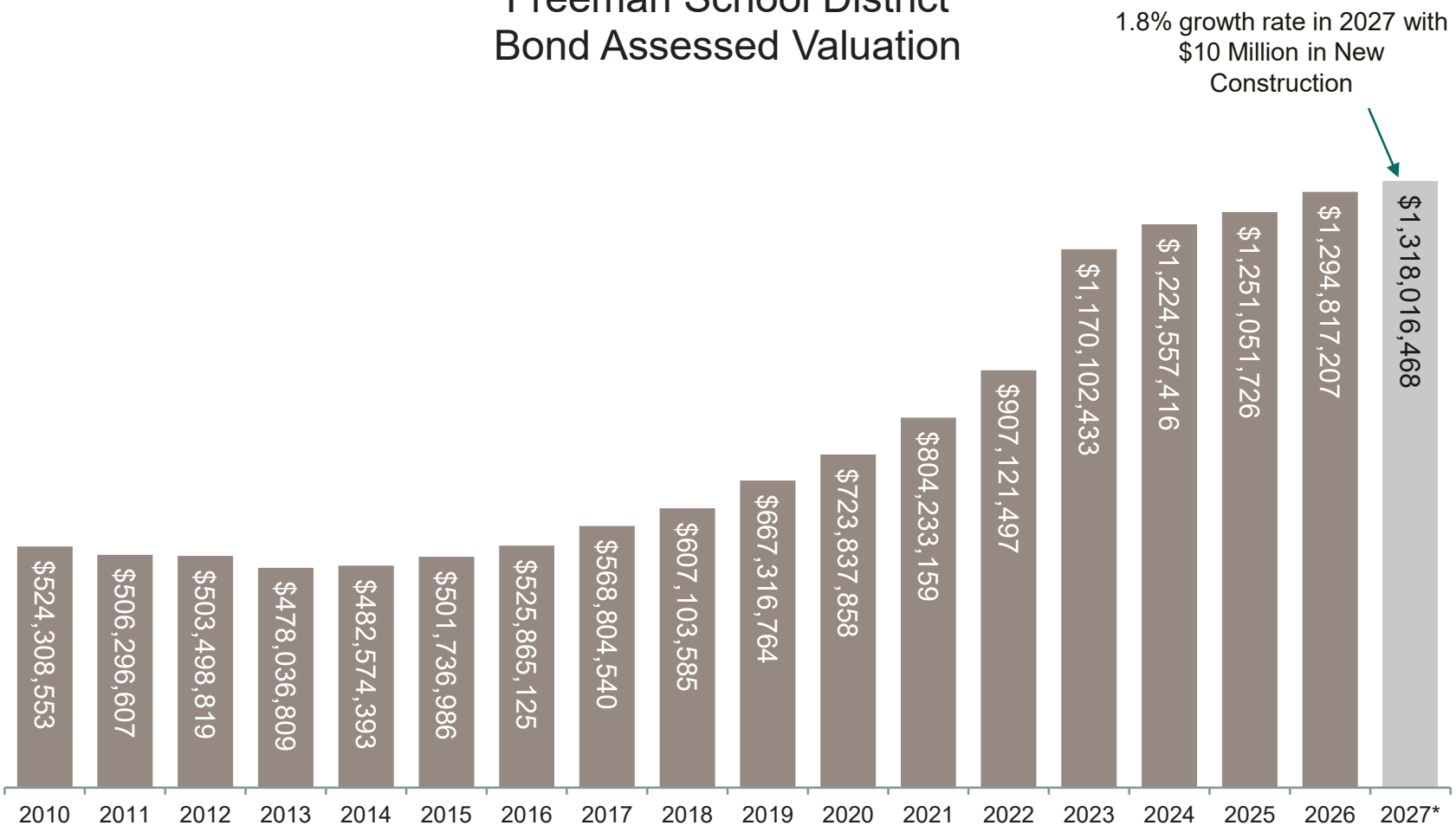
(3) Applies to both mail and absentee ballots. Absentee ballots are required to be mailed no later than 18 days prior to the election date.
RCW 29A.40.070.

(4) ESB 5273 subject to change.

Source: Washington Secretary of State's Office, Elections and Voting website.

Property Values and School Taxes

Freeman School District
Bond Assessed Valuation

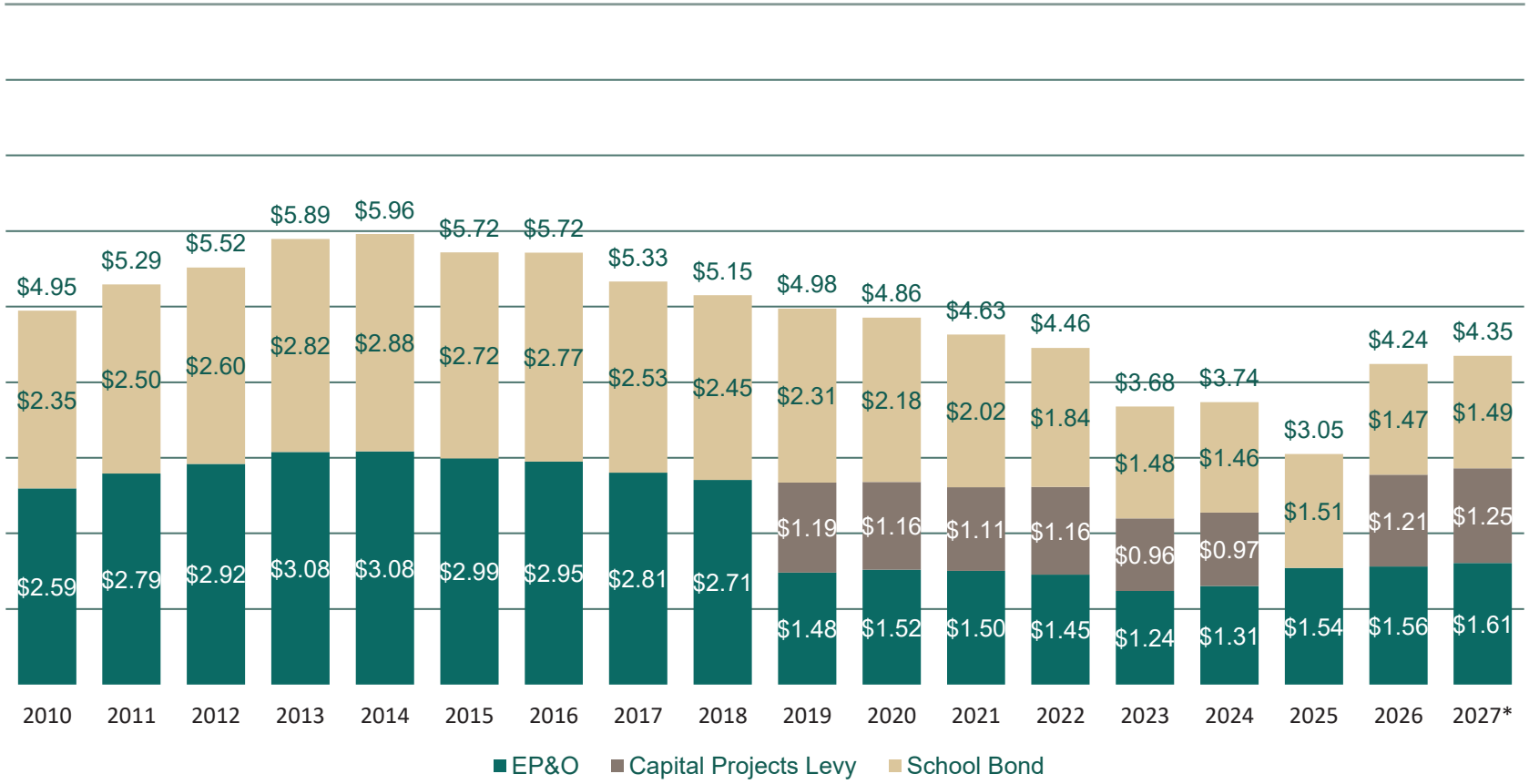


D A DAVIDSON
D.A. Davidson & Co. member SIPC

Source: State of Washington, Office of Superintendent of Public Instruction, County Assessor Annual Report

Property Values and School Taxes

Freeman School District No. 358
Forecasted 2027 Tax Rates



D|A DAVIDSON
D.A. Davidson & Co. member SIPC

*Source: State of Washington, Office of Superintendent of Public Instruction, County Assessor Annual Report, *prelim*