



Contact:

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Stanwood-Camano School District
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TO: Board of Directors

FROM: Ruth Floyd, Executive Director of Business Services

SUBJECT: Adoption of Resolution - Replacement Educational Programs and Operations Levy Amounts for 2025-2028

DATE: October 17, 2023

TYPE: Action Required - Resolution 2023/2024-001

Attached is resolution 2023/2024-001, which establishes the replacement Educational Programs and Operations (EP&O) levy amounts for collection in 2025, 2026, 2027, and 2028. The current four-year levy approved by voters in 2020 will expire in December 2024. This proposed levy replaces the expiring levy. Board adoption of the resolution authorizes Snohomish and Island counties to place these levy amounts on the ballot in the special election on February 13, 2024. Passage of the measure by voters would continue the funding through 2028.

Key points for this ballot measure:

1. This levy replaces an existing levy approved by the voters in 2020 that expires in 2024.
2. Levy funds provide approximately 16 percent of the district's revenue.
3. The district may only collect the amount approved by voters as indicated on the ballot or the maximum amount authorized by the state Legislature, whichever is less.
4. Changes in assessed valuation (AV) within the district does not affect the levy amount.
5. Levy funds support staff and program costs that are not fully funded by other sources. Nearly every department, program, and school receives levy support.

Following approval by the Board of Directors, the resolution, ballot, and other information will be submitted to the Snohomish County and Island County Auditors.

Recommendation: It is recommended that the Board adopt Resolution 2023/2024-001, establishing levy amounts and authorizing the submission of a ballot measure to voters for the proposed 2025-2028 Educational Programs and Operations Levy.

Every student is empowered to learn in an inclusive setting
and is prepared for the future of their choice

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STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
SNOHOMISH AND ISLAND COUNTIES, WASHINGTON

REPLACEMENT EDUCATIONAL PROGRAMS AND OPERATIONS LEVY

RESOLUTION NO. 2023/2024-001

A RESOLUTION of the Board of Directors of Stanwood-Camano School District No. 401, Snohomish and Island Counties, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 13, 2024, of the proposition of whether excess taxes should be levied of \$16,150,671 in 2024 for collection in 2025, \$16,958,204 in 2025 for collection in 2026, \$17,806,115 in 2026 for collection in 2027, and \$18,696,420 in 2027 for collection in 2028, said excess taxes to pay part of the cost of educational programs and operations support of the District.

ADOPTED OCTOBER 17, 2023

PREPARED BY:

K&L GATES LLP
Seattle, Washington

RESOLUTION NO. 2023/2024-001

A RESOLUTION of the Board of Directors of Stanwood-Camano School District No. 401, Snohomish and Island Counties, Washington, providing for the submission to the qualified electors of the District at a special election to be held therein on February 13, 2024, of the proposition of whether excess taxes should be levied of \$16,150,671 in 2024 for collection in 2025, \$16,958,204 in 2025 for collection in 2026, \$17,806,115 in 2026 for collection in 2027, and \$18,696,420 in 2027 for collection in 2028, said excess taxes to pay part of the cost of educational programs and operations support of the District.

WHEREAS, Stanwood-Camano School District No. 401, Snohomish and Island Counties, Washington, (the “District”), for the past four years has had in effect an educational programs and operations levy in order to enable the District to pay for its educational programs and services, including teaching, school supplies, athletics, buildings and transportation; and

WHEREAS, the current school programs and operations levies expire in 2024; and

WHEREAS, the money in and to be paid into the General Fund of the District during the 2024-2025, 2025-2026, 2026-2027, 2027-2028 and 2028-2029 school years will be insufficient to enable the District to pay for necessary educational programs and operations and to properly meet the educational needs of the students attending District schools; and

WHEREAS, the existing authority for the imposition of local tax levies and use of local revenues (including the proceeds of tax levies) has been modified by Chapter 410, Laws of 2019 (66th Legislature, Regular Session) and may be modified in the future by the State Legislature; and

WHEREAS, in the event the State Legislature increases education funding to the District, the District would, therefore, review annually and determine the need to roll back the levies; and

WHEREAS, in order to properly provide for such educational programs and operations and such educational needs, the Board of Directors of the District deems it necessary to levy the following taxes upon all of the taxable property within the District in excess of the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. A levy in the amount of up to \$16,150,671, said levy to be made in 2024 for collection in 2025;
- B. A levy in the amount of up to \$16,958,204, said levy to be made in 2025 for collection in 2026;
- C. A levy in the amount of up to \$17,806,115, said levy to be made in 2026 for collection in 2027; and
- D. A levy in the amount of up to \$18,696,420, said levy to be made in 2027 for collection in 2028;

WHEREAS, prior to the time the ballot proposition authorized in this resolution is submitted to the voters, the District will have received approval of its educational programs and operations/enrichment tax levy expenditure plan from the Office of the Superintendent of Public Instruction as required under RCW 84.52.053(4); and

WHEREAS, the Constitution and laws of the State of Washington require that the question of whether or not such excess taxes may be levied must be submitted to the qualified electors of the District for their ratification or rejection;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF STANWOOD-CAMANO SCHOOL DISTRICT NO. 401, SNOHOMISH AND ISLAND COUNTIES, WASHINGTON, as follows:

Section 1. The following taxes for the District's General Fund should be levied upon all of the taxable property within the District in excess of the maximum annual tax levy permitted by law to be levied within the District without a vote of the electors:

- A. A levy in the amount of up to \$16,150,671, said levy to be made in 2024 for collection in 2025;
- B. A levy in the amount of up to \$16,958,204, said levy to be made in 2025 for collection in 2026;
- C. A levy in the amount of up to \$17,806,115, said levy to be made in 2026 for collection in 2027; and
- D. A levy in the amount of up to \$18,696,420, said levy to be made in 2027 for collection in 2028;

The estimated levy rate depends on the limitations of state law and information. At this time, based on state law, the estimated levy rate for the 2024 levy is \$1.42 per thousand dollars of assessed valuation, the estimated levy rate for the 2025 levy is \$1.42 per thousand dollars of assessed valuation, the estimated levy rate for the 2026 levy is \$1.42 per thousand dollars of assessed valuation, and the estimated levy rate for the 2027 levy is \$1.42 per thousand dollars of assessed valuation. The exact levy rate and amount shall be adjusted based upon the legal levy limits and the actual assessed value of the property within the District at the time of the levy. Upon approval by the voters of the proposition substantially in the form set forth below, the District may use the proceeds of said levies during the 2024-2025, 2025-2026, 2026-2027, 2027-2028 and 2028-2029 school years by incurring an indebtedness by the issuance of short term obligations against the General Fund of the District, as authorized by Chapter 39.50 RCW, and may expend the proceeds of said levies to pay such part of the general expenses of educational programs and operations of the District during such school years as may be authorized or allowed by law for the use of local levy funds.

Section 2. It is hereby found and declared that the best interests of the District require the submission to the qualified electors of the District of the proposition of whether or not the District shall levy such excess tax for their ratification or rejection at a special election to be held therein on February 13, 2024.

The Snohomish County Auditor, as *ex officio* supervisor of elections in Snohomish County, Washington, is hereby requested to call and conduct said special election to be held within the District on said date and to submit to the qualified electors of the District the proposition substantially in the form hereinafter set forth. The Secretary of the Board of Directors is hereby authorized and directed to certify said proposition to the Snohomish County Auditor substantially in the following form:

PROPOSITION NO. 1

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401

EDUCATIONAL PROGRAMS AND OPERATIONS
REPLACEMENT LEVY

The Board of Directors of Stanwood-Camano School District No. 401 adopted Resolution No. 2023/2024-001 concerning a proposition to support school programs and daily operations. This proposition would authorize the District to levy the following excess taxes, to replace an expiring levy on all taxable property within the District to maintain current educational program funding and support the District's General Fund programs and daily operations expenses, including textbooks, classroom materials, and staff,

Collection Years	Approximate Levy Rate/\$1,000 Assessed Value	Levy Amount
2025	\$1.42	\$16,150,671
2026	\$1.42	\$16,958,204
2027	\$1.42	\$17,806,115
2028	\$1.42	\$18,696,420

subject to legal limits at the time of levy. Should this proposition be approved?

YES.....

NO.....

The Secretary of the Board of Directors of the District is hereby directed to deliver a certified copy of this resolution to the Snohomish County Auditor and a courtesy copy to the Island County Auditor.

Section 3. For purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates (a) the District's Executive Director, Business Services (Ruth Floyd) telephone: 360.629.1216; email: rfloyd@stanwood.wednet.edu; and (b) special counsel, K&L Gates LLP (Cynthia Weed) telephone: 206.370.7801 and cell: 206.618.6050; email: cynthia.weed@klgates.com, as the individuals to whom the Auditor shall provide such notice. The Director of Business Services is authorized to approve changes to the ballot title, if any, deemed necessary by the Auditor or the Snohomish County Prosecuting Attorney.

Section 4. Pursuant to authority granted by RCW 29A.32.220, the Board of Directors hereby authorizes the District's participation in the local voters' pamphlet for the February 2024 election and requests that the Snohomish County Auditor prepare and publish a voters' pamphlet for this proposition. The District understands and agrees that it will be required to pay its proportionate share of the expenses of the voters' pamphlet.

ADOPTED by the Board of Directors of Stanwood-Camano School District No. 401, Snohomish and Island Counties, Washington, at a regular meeting thereof, held on the 17th day of October, 2023.

STANWOOD-CAMANO SCHOOL DISTRICT
NO. 401, SNOHOMISH AND ISLAND
COUNTIES, WASHINGTON

By _____
President and Director

Director

Director

Director

Director

ATTEST:

Secretary, Board of Directors

CERTIFICATE

I, the undersigned, Secretary of the Board of Directors of Stanwood-Camano School District No. 401, Snohomish and Island Counties, Washington, (the “District”) and keeper of the records of the Board of Directors (the “Board”), DO HEREBY CERTIFY:

1. That the attached resolution is a true and correct copy of Resolution No. 2023/2024-001 of the Board (the “Resolution”), duly adopted at a regular meeting thereof held on the 17th day of October, 2023.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a legal quorum was present throughout the meeting and a legally sufficient number of members of the Board voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been duly fulfilled, carried out and otherwise observed; and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this 17th day of October, 2023.

Secretary, Board of Directors

OFFICIAL BALLOT

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
SNOHOMISH AND ISLAND COUNTIES, WASHINGTON

February 13, 2024

INSTRUCTIONS TO VOTERS: To vote in favor of the following proposition, place a cross (X) in the square opposite the word “YES”; to vote against the following proposition, place a cross (X) in the square opposite the word “NO.”

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2027	\$1.42	\$17,806,115
2028	\$1.42	\$18,696,420

subject to legal limits at the time of levy. Should this proposition be approved?

YES.....

NO.....

NOTICE OF SPECIAL ELECTION

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401
SNOHOMISH AND ISLAND COUNTIES, WASHINGTON

NOTICE IS HEREBY GIVEN that on February 13, 2024, a special election will be held in the above-named school district for the submission to the qualified electors of said school district of the following proposition:

PROPOSITION NO. 1

STANWOOD-CAMANO SCHOOL DISTRICT NO. 401

EDUCATIONAL PROGRAMS AND OPERATIONS
REPLACEMENT LEVY

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2028	\$1.42	\$18,696,420

subject to legal limits at the time of levy. Should this proposition be approved?

YES

NO

Snohomish County Auditor