



Concrete School District

3 Year Replacement Educational Programs and Operations Levy 2021

Levy Presentation 2021-2025
Wayne Barrett, Superintendent

Mission

- We are committed to whole student development by providing a wide range of educational options to support diverse life choices.

Doesn't the State Fully Fund Education?

- It all depends on how you define that education.
- They do not fund many of the activities that our community and communities everywhere expect schools to offer.



Why is the Concrete School District seeking this Levy?

- This levy is essential in supporting student activities the state doesn't consider "Basic Education."
- These include but are not limited to:
 - Maintenance and energy costs
 - Academic support for after school programs
 - Music Programs
 - Athletics
 - Transportation costs not covered by basic education
 - Special Education/Highly Capable Program costs
 - Counseling/Nurses
 - STEM Education-Science, Technology, Engineering, Math and Arts
 - Food Service enhancements
 - Professional Development for all Staff

These are just some examples of items all districts use levy funding to support.

Does the Concrete School District have other bonds or levy debt taxpayers are paying for?

- No. The Concrete School District has always carefully managed our funds and are one of a few districts in the state that are debt free.
- The tax rate established for Concrete is based on district size and as such Concrete's Levy is based on a per pupil allocation.
- There are two state guidelines used to calculate levy eligibility amounts, per enrolled pupil and rate per thousand of assessed value. Law allow collections of the lesser amount. Ex: Per pupil-500 pupils x \$2604=\$1,302,000; Rate per \$1,000 assessed value-\$2.50 x \$849,225,332 (Current AV)/\$1000=\$2,123,063. Concrete School District would be eligible to collect \$1,302,000 or \$1.53 per \$1,000 AV. We are asking voter to approve a dollar amount of \$1,500,000 as the maximum amount to be collected. This is the same amount approved for the last 2 years levy.

School District Levy Computation for Bond, Capital Project Fund, Transportation Vehicle fund, and Enrichment Levies

TAXING DISTRICT SKAGIT SD 11-CONCRETE 20 Levy for 21 Taxes

A. Tax Base For Bond, Capital Project Funds, and Transportation Vehicle Fund Levies			
1. Total district taxable value (including state-assessed property, and excluding boats and the full senior citizen exemption)			\$718,615,879
2. Plus Timber Assessed Value (TAV)			
3. Tax base for voted bond, capital project & transportation vehicle fund levies (1+2)			\$718,615,879
B. Tax Base For Enrichment Levies			
1. Total district taxable value (including state-assessed property, and excluding boats and the full senior citizen exemption)			\$718,615,879
2. Plus one-half TAV or 80% of the 1983 timber roll, whichever is greater			\$64,700,363
3. Tax base for enrichment levies	(1+2)		\$783,316,242

Total Amount Certified by County Legislative Authority or Taxing District (RCW 84.52.020 & RCW 84.52.070)

C. Bond (includes refund levy amount)	=		
D. Capital Project (includes refund levy amount).....	=		
E. Transportation Vehicle (include refund levy amount).....	=		
F. Enrichment	=		\$1,332,180.17

Bond, Capital Project fund, or Transportation Vehicle Fund Levy Rate Computation

Levy rate computation for bond, capital project fund, or transportation vehicle fund levy					
G.	$\frac{\text{Bond Levy Amount - Line C}}{\text{Taxable Value - Line A3}}$	\div	$\frac{\$718,615,879}{\text{Taxable Value - Line A3}}$	\times	$\frac{\$1,000}{\text{Bond Levy Rate}}$
H.	$\frac{\text{Capital Project Amount - Line D}}{\text{Taxable Value - Line A3}}$	\div	$\frac{\$718,615,879}{\text{Taxable Value - Line A3}}$	\times	$\frac{\$1,000}{\text{Cap. Proj. Levy Rate}}$
I.	$\frac{\text{Transp. Vehicle Amount - Line E}}{\text{Taxable Value - Line A3}}$	\div	$\frac{\$718,615,879}{\text{Taxable Value - Line A3}}$	\times	$\frac{\$1,000}{\text{Transp. Veh. Levy Rate}}$

Enrichment Levy Rate Computation

J. Enrichment levy statutory maximum levy amount					
	$\frac{\$783,316,242}{\text{Enrichich. Taxable Value - Line B3}}$	\times	$\frac{\$2.50}{\text{Statutory Max. rate}}$	\div	$\frac{\$1,958,290.61}{\text{Enrichment Max. Rate Limit}}$
K.	Enrichment levy maximum amount per pupil.....				$\frac{\$1,328,939.00}{\text{Enrichment Per Pupil Maximum}}$
Levy rate computation for enrichment levy					
L.	$\frac{\$1,328,939.00}{\text{Lesser of F, J, and K}}$	\div	$\frac{\$783,316,242}{\text{Taxable Value - Line B3}}$	\times	$\frac{\$1,696554889002}{\text{Enrichment levy rate}}$

Additional Expenses for Covid-19?

- Curriculum to enable distance learning
- Food delivery during the pandemic
- Remote learning sites
- Technology including Chromebooks and Hot Spots

Questions?



Senior Citizens/Disabled Person Tax Exemption

- Citizens over 61 years of age, who earn less than \$40,000 per year or are unable to work due to disability, may qualify to receive an exemption. For exemption information, call the Skagit County Assessor at (360) 416-1780. This is inclusive of all their property tax obligations.

Thank You and Don't Forget to Vote!

- Our local community has historically supported school levies and we thank you for that support. (We passed our last two levies with a yes vote of 66.5% and 68%)
- We work hard to be good stewards of the resources we are given, and will strive to do the same in the future.

THANK YOU !!!

- Please remember to vote prior to February 9th 2021!!!!!!