

LOPEZ ISLAND SCHOOL DISTRICT NO. 144
SAN JUAN COUNTY, WASHINGTON

RESOLUTION NO. 23/24-10

CERTIFICATION OF 2024 EXCESS PROPERTY TAXES

A RESOLUTION of the Board of Directors of Lopez Island School District No. 144, San Juan County, Washington, certifying to the County Council of San Juan County, Washington and the Superintendent of Northwest ESD 189, the amount of excess property taxes to be levied in year 2023 and collected in year 2024 for the District's General Fund, Debt Service Fund, and Capital Projects Fund; and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF LOPEZ ISLAND SCHOOL DISTRICT NO. 144, SAN JUAN COUNTY, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Lopez Island School District No. 144, San Juan County, Washington (the "District") takes note of the following facts and makes the following findings and determinations:

(a) Pursuant to RCW 84.52.020, Washington school districts must "...for the purpose of levying district taxes...make and file such certified budget or estimates with the clerk of the county legislative authority on or before the thirtieth day of November." By Resolution No. 22/23-8, the Board adopted a budget for Fiscal Year 2023-2024, (the "2023-24 Budget"). A copy of the Budget and Excess Levy Summary page for the 2023-24 Budget (which includes a statement of beginning and ending fund balances) is attached hereto as Exhibit A and by this reference is incorporated herein.

(b) The 2023-24 Budget included certified General Fund Educational Programs and Operations excess property taxes in the amount of \$710,196 to be levied in 2023 and collected in 2024. The Board has determined that the amount of the District's General Fund Educational Programs and Operations excess tax levy previously certified in the 2023-24 Budget of \$710,196 should now be increased to \$1,046,789.

(c) The 2023-24 Budget included certified Debt Service Fund excess property taxes to pay debt service on all the District's outstanding unlimited tax general obligation bonds in the amount of \$879,000 to be levied in 2023 and collected in 2024.

(d) The 2023-24 Budget included certified Capital Projects Fund excess property taxes in the amount of \$414,000 to be levied in 2023 and collected in 2024.

Section 2. Certification of General Fund Excess Property Tax Levy. Pursuant to RCW 84.52.020, the Board certifies to the County Council of San Juan County, Washington and the Superintendent of Northwest ESD 189, an excess property tax levy in the amount of \$1,046,789 to be levied in calendar year 2023 and collected in calendar year 2024 for the District's General Fund ("2024 GF Levy Amount") to the amount that is produced by the maximum per pupil, as adjusted by inflation.

Section 3. Certification of Debt Service Fund Excess Property Tax Levy. Pursuant to RCW 84.52.020, the Board certifies to the County Council of San Juan County, Washington and the Superintendent of Northwest ESD 189, an excess property tax levy in the amount of \$879,000 to be levied in calendar year 2023 and collected in calendar year 2024 for the District's Debt Service Fund.

Section 4. Certification of Capital Projects Fund Excess Property Tax Levy. Pursuant to RCW 84.52.020, the Board certifies to the County Council of San Juan County, Washington and the Superintendent of Northwest ESD 189, an excess property tax levy in the amount of \$414,000 to be levied in calendar year 2023 and collected in calendar year 2024 for the District's Capital Projects Fund.

Section 5. General Authorization and Ratification. The Secretary to the Board, the Chair of the Board, the District's Business Manager, and other appropriate officers of the District are severally authorized to take all other actions and execute all other documents necessary to effectuate the provisions of this resolution, and all prior actions taken in furtherance of and not inconsistent with the provisions of this resolution are ratified and confirmed in all respects.

Section 6. Effective Date. This resolution takes effect from and after its adoption.

ADOPTED by the Board of Directors of Lopez Island School District No. 144, San Juan County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 15th day of November 2023, the following Directors being present and voting in favor of the resolution.

LOPEZ ISLAND SCHOOL DISTRICT NO. 144
SAN JUAN COUNTY, WASHINGTON

Kelli Carrier

[Kelli Carrier \(Nov 16, 2023 12:33 PST\)](#)
Chair and Director

Del Guenther

[Del Guenther \(Nov 17, 2023 08:51 PST\)](#)
Vice Chair and Director

Robert O'Connell

[Robert O'Connell \(Nov 19, 2023 21:38 PST\)](#)
Director

Malia Price-Morris

[Malia Price-Morris \(Nov 16, 2023 14:08 PST\)](#)
Director

Director

ATTEST:

Martha Martin

[Martha Martin \(Nov 18, 2023 15:38 PST\)](#)

Secretary to the Board of Directors

EXHIBIT A

2023-2024 Budget and Excess Levy Summary

Lopez School District No.144					
BUDGET AND EXCESS LEVY SUMMARY					
	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	6,625,083	116,500	979,161	434,460	98,778
Total Appropriation (Expenditures)	6,752,264	114,500	986,541	377,000	334,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	392,741	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-127,180	2,000	-7,379	-335,280	-235,222
Beginning Total Fund Balance	224,000	69,866	572,514	815,657	235,800
Ending Total Fund Balance	96,819	71,866	565,134	480,376	578
SECTION B: EXCESS LEVIES FOR 2024 COLLECTION					
Excess levies approved by voters for 2024 collection	1,046,789	0	0	0	0
Rollback mandated by school district Board of Directors 1/	336,593	0	0	0	0
Net excess levy amount for 2024 collection after rollback	710,196	XXXX	879,000	414,000	0
1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.					