

APPROVED

NOV 18 2020

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

RESOLUTION NO. 20/21-6

CERTIFICATION OF 2021 EXCESS PROPERTY TAXES

A RESOLUTION of the Board of Directors of Lopez Island School District No. 144, San Juan County, Washington, certifying to the Board of County Commissioners of San Juan County, Washington and the Superintendent of Northwest ESD 189, the amount of excess property taxes to be levied in year 2020 and collected in year 2021 for the District's General 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. 1-20/21, the Board adopted a budget for Fiscal Year 2020-21, (the "2020-21 Budget"). A copy of the Budget and Excess Levy Summary page from the 2020-21 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 2020-21 Budget included certified General Fund Educational Programs and Operations excess property taxes in the amount of \$560,536 to be levied in 2020 and collected in 2021. The Board has determined that the amount of the District's General Fund Educational Programs and Operations excess tax levy previously certified in the 2020-21 Budget of \$560,536 should now be increased to \$988,350.

(c) The 2020-21 Budget also included certified Capital Projects Fund excess property taxes in the amount of \$0 to be levied in 2020 and collected in 2021. The Board has determined that the amount of the District's Capital Projects Fund excess property tax levy previously certified in the District's 2020-21 Budget of \$0 should be increased to \$275,000.

Section 2. Certification of General Fund Excess Property Tax Levy; Assessor Authorization. Pursuant to RCW 84.52.020, the Board certifies to the Board of County Commissioners of San Juan County, Washington and the Superintendent of Northwest ESD 189, an excess property tax levy in the amount of \$988,350 to be levied in calendar year 2020 and collected in calendar year 2021 for the District's General Fund ("2021 GF Levy Amount") to the amount that is produced by the maximum per pupil, as adjusted by inflation.

Section 3. Certification of Capital Projects Fund Excess Property Tax Levy. Pursuant to RCW 84.52.020, the Board certifies to the Board of County Commissioners of San Juan County,

Washington and the Superintendent of Northwest ESD 189, an excess property tax levy in the amount of \$275,000 to be levied in calendar year 2020 and collected in calendar year 2021 for the District's Capital Projects Fund.

Section 4. 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 5. 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 18th day of November, 2020, the following Directors being present and voting in favor of the resolution.

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

DocuSigned by:
Jerry Poole
Chair and Director

DocuSigned by:
Del Guenther
Vice Chair and Director

DocuSigned by:
Chris Graun
Director

Carol Stockler
Director

DocuSigned by:
[Signature]
Director

ATTEST:

DocuSigned by:

Brian Luckland

11/19/2020

Secretary to the Board of Directors

EXHIBIT A

2020-21 Budget and Excess Levy Summary

FY 2020-2021

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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	5,651,515	106,050	852,180	284,001	310,034
Total Appropriation (Expenditures)	5,585,438	120,994	864,650	222,000	464,376
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	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	66,077	-14,944	-12,470	61,001	-154,342
Beginning Total Fund Balance	385,000	56,851	455,000	14,000	154,342
Ending Total Fund Balance	451,077	41,907	442,530	75,001	0
SECTION B: EXCESS LEVIES FOR 2021 COLLECTION					
Excess levies approved by voters for 2021 collection	988,350	0	0	0	0
Rollback mandated by school district Board of Directors 1/	427,814	0	0	0	0
Net excess levy amount for 2021 collection after rollback	560,536	XXXX	882,000	0	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.