## CCId: Council, ASSESSOV, Treasurer



SUPERINTENDENT
DR NATHAN MCCANN

BOARD OF DIRECTORS
DISTRICT 1 EMILY ENQUIST
DISTRICT 2 JOSEPH VANCE
DISTRICT 3 BRETT JONES
DISTRICT 4 BECKY GREENWALD
DISTRICT 5 SCOTT GULLICKSON

# RIDGEFIELD SCHOOL DISTRICT NO. 122 BOARD OF DIRECTORS RESOLUTION NO. 2019-2020-005 RECERTIFICATION OF EXCESS PROPERTY TAXES TO BE LEVIED IN YEAR 2019 AND COLLECTED IN YEAR 2020 FOR THE DISTRICT'S GENERAL FUND

A RESOLUTION of the Board of Directors of Ridgefield School District No. 122, Clark County, Washington, recertifying to the Board of County Councilors of Clark County and the

Superintendent of Educational Service District No. 112, the amount of excess property taxes to be levied in the year 2019 and collected in the year 2020 for the District's General Fund;

and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF RIDGEFIELD SCHOOL DISTRICT NO. 122, CLARK COUNTY, WASHINGTON, AS FOLLOWS:

**SECTION 1. Findings and Determinations:** the Board of Directors (the "Board") of Ridgefield School District No. 122, Clark County, Washington (the "District"), takes note of the following facts and hereby makes the following findings and determinations:

- (a) By Resolution No. 2018-2019-013, the Board adopted a budget for Fiscal Year 2019-20 (the 2019-20 Budget) that included certified General Fund Maintenance and Operations excess property taxes in the amount of \$5,671,484 to be levied in 2019 and collected in 2020.
- (b) The Board has determined that the amount of the District's General Fund excess tax levy previously certified in the 2019-20 Budget of \$5,671,484 should now be increased to \$5,798,709.

SECTION 2. Recertification of General Fund Excess Property Tax Levy; Assessor Authorization. Pursuant to RCW 84.52.020, the Board recertifies to the Board of County Councilors of Clark County, Washington and to the Superintendent of Educational Service District NO. 112, an excess property tax levy in the amount of \$5,798,709 to be levied in calendar year 2019 and collected in calendar year 2020 for the District's General Fund.

The Assessor of Clark County, Washington is authorized and directed, without further Board action, if necessary, to reduce the General Fund excess property tax levy amount to be extended upon the tax rolls and collected in calendar year 2020 to be consistent with the limitations imposed by RCW 84.52.0531.

**SECTION 3.** General Authorization and Ratification. The Secretary to the Board, the President of the Board, the Executive Director of Business Services and other appropriate officers of the District are hereby further 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, and all other things consistent with this resolution, and to execute all other documents necessary to effectuate the provisions of this resolution, and all actions heretofore taken in furtherance of and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.



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**ADOPTED** by the Board of Directors of Ridgefield School District No. 122, Clark County Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 19<sup>th</sup> day of November, 2019, the following Directors being present and voting in favor of the resolution:

Attest:

Dr. Nathan McCann, Superintendent

RIDGEFIELD SCHOOL DISTRICT NO.122

BOARD OF DIRECTORS

Scott Gullickson, President

Director District 5

Becky Greenwald, Vice President

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Director District 4

Joseph Vance

Director District

Brett lones Director Dis

Directo District 1 Emily Enquist

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#### Ridgefield School District No.122

#### REVENUE WORK SHEET--GENERAL FUND--LOCAL EXCESS LEVIES AND TIMBER EXCISE TAX

Local property tax collections (Account 1100) should include revenue anticipated to be received in cash during the fiscal year. Estimation for the Timber Excise Tax collection (Revenue Account 1500) is necessary to estimate the Net Excess Levy Collection. The Net Excess Levy equals the Excess Levy Amount minus the sum of the Timber Levy.

#### PART I: LOCAL PROPERTY TAX COLLECTIONS

	(1)	(2)	(3)	(4)	(5)
	Excess Levy Amount	Est. Timber Levy	Net Levy Amount (Col.1 - Col.2)	Collection % 1/	Amount Budgeted (Col.3 x Col.4)
Fall 2019	5,188,505	0	5,188,505	47.00	2,438,597
Spring 2020	5,671,484	0	-5,671,484	53.00	3,005,887
1100 TOTAL LOCAL TAXES:	5,798,700	}	5,798,700	7	5,444,484
PART II: TIMBER EXCISE TAX					
	(1)	(2)	(3)	(4)	(5)
	Timber Assessed Valuation /3	\$ Per Thousand /2	Est Timber Levy (Col.1 x Col.2)	Collection %	Amount Budgeted (Col.3 x Col.4)
Fall 2019	0	0.000	0	0.00	XXXXX
Spring 2020	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

<sup>1/</sup> The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.

<sup>2/</sup> Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

<sup>3/</sup> Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

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### Ridgefield School District No.122 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	44,692,389	730,901	7,028,100	2,605,000	133,000
Total Appropriation (Expenditures)	45,135,448	692,595	6,770,400	7,000,000	620,000
Other Financing UsesTransfers Out (G.L. 536)	215,000	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	-658,059	38,306	257,700	-4,395,000	-487,000
Beginning Total Fund Balance	4,783,509	229,268	2,035,000	7,000,000	503,010
Ending Total Fund Balance	4,125,450	267,574	2,292,700	2,605,000	16,010
SECTION B: EXCESS LEVIES FOR 2020 COLLECTION					
Excess levies approved by voters for 2020 collection	6,144,310	0	0	0	0
Rollback mandated by school district Board of Directors 1/	345,60	0	0	0	0
Net excess levy amount for 2020 collection after rollback	<del>5,671,181</del> 5,798,700	xxxx	7,150,000	0	0

<sup>1/</sup> Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.