



11/10/2020

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Mark Deebach
Ferndale School District
P.O. Box 698
Ferndale, WA 98248

Whatcom County Assessor's Office
311 Grand Ave, Suite #106
Bellingham, WA 98225

Dear Whatcom County Assessor's Office:

We would like to certify the amounts below for our 2021 levy collections.

General Fund:	\$8,273,000
Debt Service Fund:	\$7,533,000
Capital Projects Fund:	\$0
Transportation Vehicle Fund:	\$0

Sincerely,

Mark Deebach
Assistant Superintendent for Business & Support Services
Ferndale School District

C: NWESD 189 – Lori McLeod

FERNDAL SCHOOL DISTRICT NO. 502
WHATCOM COUNTY, WASHINGTON

RESOLUTION NO. 26-2020

CERTIFICATION OF 2021 EXCESS PROPERTY TAXES

A RESOLUTION of the Board of Directors of Ferndale School District No. 502, Whatcom County, Washington, certifying to the Whatcom County Council and the Superintendent of NWESD 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 Debt Service Fund; and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF FERNDAL SCHOOL DISTRICT NO. 502, WHATCOM COUNTY, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Ferndale School District No. 502, Whatcom 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. 19-2020, 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 2020-2021 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) By Resolution No. 19-2020, the Board adopted a budget for Fiscal Year 2020-21 (the "2020-21 Budget") that included certified General Fund Maintenance and Operations Levy excess property taxes in the amount of \$0.00 to be levied in 2020 and collected in 2021. The Board has determined that the amount of the District's General Fund Maintenance and Operations Levy excess tax levy previously certified in the 2020-21 Budget of \$0.00 should now be increased to \$8,273,000.

(c) The 2020-21 Budget included certified Debt Service Fund excess property taxes to pay debt service on all of the District's outstanding unlimited tax general obligation bonds in the amount of \$7,533,000 to be levied in 2020 and collected in 2021.

Section 2. Certification of General Fund Excess Property Tax Levy; Assessor Authorization. Pursuant to RCW 84.52.020, the Board certifies to the Whatcom County Council and the Superintendent of NWESD 189, an excess property tax levy in the amount of \$8,273,000 to be levied in calendar year 2020 and collected in calendar year 2021 for the District's General Fund. The Assessor of Whatcom County, Washington, is authorized and directed, without further Board action, to reduce the General Fund excess property tax levy amount to be extended upon the tax rolls and collected in calendar year 2020 to the amount that is produced by \$1.50 per \$1,000 of assessed value.


Section 3. Certification of Debt Service Fund Excess Property Tax Levy. Pursuant to RCW 84.52.020, the Board certifies to the Whatcom County Council and the Superintendent of NWESD 189, an excess property tax levy in the amount of \$7,533,000 to be levied in calendar year 2020 and collected in calendar year 2021 for the District's Debt Service Fund.

Section 4. General Authorization and Ratification. The Secretary to the Board, the President of the Board, the District's Assistant Superintendent for Business and Support Services and other appropriate officers of the District are 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 Ferndale School District No. 502, Whatcom County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 10th day of November 2020, the following Directors being present and voting in favor of the resolution.

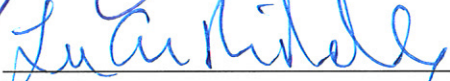
FERNDALE SCHOOL DISTRICT NO. 502
WHATCOM COUNTY, WASHINGTON



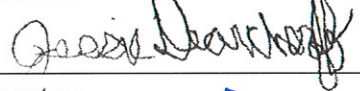
President and Director



Vice President and Director



Director



Director



Director

ATTEST:



Secretary to the Board of Directors

Ferndale School District No.502
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	67,883,086	714,300	7,548,603	48,000,000	372,397
Total Appropriation (Expenditures)	74,037,550	658,300	7,447,225	69,000,000	1,100,000
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	-6,154,464	56,000	101,378	-21,000,000	-727,603
Beginning Total Fund Balance	12,730,709	414,651	4,600,000	52,019,718	1,304,642
Ending Total Fund Balance	6,576,245	470,651	4,701,378	31,019,718	577,039

SECTION B: EXCESS LEVIES FOR 2021 COLLECTION

Excess levies approved by voters for 2021 collection	0	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2021 collection after rollback	0	XXXX	7,533,000	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.

