



Northwest Educational Service District 189

Together We Can

Board of Directors:
Claudia J. Buxton
Charles Crabtree
Cory Duskin
Dr. Alan Erickson
Oscar Escalante
Merle Kirkley
Sue Phillips
Dr. Jack Thompson
Mark Venn

1601 R. Avenue, Anacortes, WA 98221
(360) 299-4000 | Fax (360) 299-4070
www.nwesd.org

Larry Francois, *Superintendent*

November 23, 2021

Ms. Dana Brown-Davis, Clerk of Whatcom County Council
Whatcom County Courthouse
311 Grand Avenue Suite #105
Bellingham, WA. 98225

RE: Certification of Tax Levies for 2022 Collection – Second Class School Districts

Dear Ms. Brown-Davis:

The Northwest Educational Service District 189 is certifying the following excess levies on behalf of Mount Baker School District No. 507.

General Fund (Enrichment)	\$ 4,899,368	Subject to lesser of voter approved/ \$2.50 per \$1,000/per pupil limitation
Capital Projects Fund	\$ 1,670,000	
Debt Service Fund	\$ 0	
Transportation Vehicle Fund	\$ 0	

A copy of the Levy Resolution (signed copy to follow), Budget Adoption Resolution and Budget and Excess Levy Summary page from the adopted budget of the Mount Baker School District is included as part of this certification. **In addition to the amounts certified, I am requesting that additional levies be made to make the district whole for tax refunds made in prior years, as allowable by law.**

Refunds requested are as follows:

General Fund-Enrichment (apply to Capital Projects levy)	\$21,603.80
Capital Projects Fund	\$7,563.92

If you believe the amounts that I have certified are in error, need to be adjusted in any manner (other than for the tax refunds mentioned above), or if you have other questions, please contact me.

Respectfully,
On behalf of Larry Francois, Superintendent

Lori R. McLeod

Lori R. McLeod, Fiscal Services Supervisor
Phone 360.299.4715 / e-mail: lmcleod@nwesd.org

Attachments

cc: Rebecca Xczar, Whatcom County Assessor
Kathy Zegers, County Assessor's Office
Ben Thomas, Mount Baker School District

Mount Baker School District
Whatcom County, Washington

RESOLUTION NO.21/22:5

CERTIFICATION OF 2022 EXCESS PROPERTY TAXES

A RESOLUTION of the Board of Directors of Mount Baker School District No. 507, 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 2021 and collected in year 2022 for the District's General Fund and Capital Projects Fund; and providing for related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF MOUNT BAKER SCHOOL DISTRICT NO. 507, WHATCOM COUNTY, WASHINGTON, as follows:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Mount Baker School District No. 507, 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. 20/21:16, the Board adopted a budget for Fiscal Year 2021-22, (the "2021-22 Budget"). A copy of the Budget and Excess Levy Summary page from the 2021-2022 Budget (which includes a statement of beginning and ending fund balances) is attached hereto as Exhibit A and by this reference is incorporated herein.

The 2021-2022 Budget included certified General Fund educational programs and operation excess property taxes in the amount of \$4,250,000 to be levied in 2021 and collected in 2022. The Board has determined that the amount of the District's General Fund educational programs and operation excess tax levy previously certified in the 2021-2022 Budget of \$4,250,000 should now be increased to \$4,899,368 plus refunds.

The 2021-2022 Budget included certified Capital Projects Fund excess property taxes in the amount of \$1,670,000 to be levied in 2021 and collected in 2022.

Section 2. Certification of General Fund Excess Property Tax Levy; Assessor Authorization. Pursuant to RCW 84.52.020, the Board certifies to the County Council of Whatcom County, Washington and the Superintendent of NWESD 189, an excess property tax levy in the amount of \$5,100,000 to be levied in calendar year 2021 and collected in calendar year 2022 for the District's General Fund ("2022 GF Levy Amount"). The Assessor of Whatcom County, Washington, is authorized and directed, without further Board action, to reduce 2022 GF Levy Amount to be extended upon the tax rolls and collected in calendar year 2022 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 Council of Whatcom County, Washington and the Superintendent of NWESD 189, an excess property tax levy in the amount of

\$1,670,000 to be levied in calendar year 2021 and collected in calendar year 2022 for the District's Capital Projects Fund.

Section 4. General Authorization and Ratification. The Secretary to the Board, the President of the Board, the District's Executive Director of Finance & Operations 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 Mount Baker School District No. 507, Whatcom County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 16th day of November, 2021, the following Directors being present and voting in favor of the resolution.

MOUNT BAKER SCHOOL DISTRICT NO. 507
WHATCOM COUNTY, WASHINGTON

President and Director

Vice President and Director

Director

Director

Director

ATTEST:

Secretary to the Board of Directors

EXHIBIT A

2021-2022 Budget and Excess Levy Summary

Please see attached

MOUNT BAKER SCHOOL DISTRICT #507
WHATCOM COUNTY, WASHINGTON

RESOLUTION NO. 20/21:16

ADOPTION OF 2021/2022 BUDGET

A RESOLUTION of the Board of Directors of Mount Baker School District No. 507, Whatcom County, Washington, fixing and determining fund appropriations; adopting the 2021/2022 budget, the four year budget plan summary and the four-year enrollment projection.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF MOUNT BAKER SCHOOL DISTRICT NO. 507, WHATCOM COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Mount Baker School District No. 507, Whatcom County, Washington (the "District"), takes note of the following facts and hereby makes the following findings and determinations:

(a) Pursuant to RCW 28A.505.040, the District has completed the budget for the 2020/2021 fiscal year and published electronic notice of the same on its website. The 2021/2022 budget includes, among other things, certain fund transfers, a complete financial plan of the District for the ensuing 2021/2022 fiscal year and a summary of the four-year budget plan that includes a four-year enrollment projection.

(b) Pursuant to RCW 28A.505.060, the Board shall adopt the 2021/2022 budget on or before August 1, 2020. Prior to adoption of the 2021/2022 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2021/2022 budget, the four year budget plan, or any proposed changes to uses of enrichment funding under RCW 28A.505.240 (a/k/a educational programs and operation levy).

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on July 22, 2021, in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2021/2022 budget.

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2021/2022 Budget, Four-Year Budget Summary and Four-Year Enrollment Projection.

(a) The Board hereby fixes and determines the appropriation from each fund contained in the 2021/2022 budget, as follows:

General Fund	\$34,217,429
Capital Projects Fund	\$935,000
Transportation Vehicle Fund	\$240,000
Debt Service Fund	\$1,109,154
Associated Student Body Fund	\$111,180

(b) The Board hereby adopts the 2021/2022 budget, the four-year budget plan summary, and the four-year enrollment projection and the appropriations as fixed and determined above, all of which are on file with the District and incorporated herein by this reference.

Section 3. Fund Transfers.

The Board as a matter of practice approves the budget with anticipated transfers between funds; however, authorized transfer of these funds shall be approved via a separate resolution.

Section 4. General Authorization and Ratification. The Secretary to the Board, the President of the Board, the District's Director of Finance & Operations and other appropriate officers of the District are hereby further authorized to take all other action, to do 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 thereof and not inconsistent with the provisions of this resolution are hereby ratified and confirmed in all respects.

ADOPTED by the Board of Directors of the Mount Baker School District No. 507, Whatcom County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 22nd day of July, 2021, the following Directors being present and voting in favor of the resolution.

MOUNT BAKER SCHOOL DISTRICT NO. 507
WHATCOM COUNTY, WASHINGTON

DocuSigned by:
Karen Reich
President and Director

DocuSigned by:
[Signature]
Vice President and Director

DocuSigned by:
Russ Pfeiffer
Director

DocuSigned by:
[Signature]
Director

Director

[Signature]

Secretary to the Board of Directors

Mount Baker School District No.507

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	33,687,670	102,800	1,033,750	2,493,476	226,000
Total Appropriation (Expenditures)	34,217,429	111,180	1,109,154	935,000	240,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXXX	0	1,208,750	0
Other Financing Uses (G.L. 535)	0	XXXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-529,758	-8,380	-75,404	349,726	-14,000
Beginning Total Fund Balance	2,955,367	213,988	482,870	55,391	17,674
Ending Total Fund Balance	2,425,608	205,608	407,466	405,117	3,674
SECTION B: EXCESS LEVIES FOR 2022 COLLECTION					
Excess levies approved by voters for 2022 collection	5,100,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	850,000	0	0	0	0
Net excess levy amount for 2022 collection after rollback	4,250,000	XXXXX	0	1,670,000	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.






Mount Baker

Final Audit Report

2021-11-23

Created:	2021-11-23
By:	Noreen McKinney (nmckinney@nwesd.org)
Status:	Signed
Transaction ID:	CBJCHBCAABAAisPtcUy5AGrzJU3gJV7GFFJiCL-hAY1

"Mount Baker" History

-  Document created by Noreen McKinney (nmckinney@nwesd.org)
2021-11-23 - 10:17:03 PM GMT- IP address: 168.99.78.5
-  Document emailed to Lori McLeod (lmcleod@nwesd.org) for signature
2021-11-23 - 10:17:33 PM GMT
-  Email viewed by Lori McLeod (lmcleod@nwesd.org)
2021-11-23 - 10:21:01 PM GMT- IP address: 168.99.78.5
-  Document e-signed by Lori McLeod (lmcleod@nwesd.org)
Signature Date: 2021-11-23 - 10:21:39 PM GMT - Time Source: server- IP address: 168.99.78.5
-  Agreement completed.
2021-11-23 - 10:21:39 PM GMT