



RECEIVED
NOV 18 2020
WHATCOM COUNTY
COUNCIL

November 18, 2020

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

Re: RCW 84.52.020 – Certification of Levies for Collection in 2021

Dear Ms. Brown-Davis:

Enclosed please find a copy of the Bellingham School District's signed Resolution 29-20 wherein the School Board officially approved the certification of 2021 excess property taxes and thereby:

- increased the Maintenance and Operations Levy in the General Fund for 2021 collection to \$31,000,000, as authorized by voters in a special election on February 9, 2016.
- Increased the Bond Levy in the Debt Service Fund at \$18,870,484.20; and
- established the Technology Levy in the Capital Projects Fund at \$16,737,606.74.

As stated in Resolution 29-20 the Assessor of Whatcom County, Washington is authorized and directed without further Board action, to reduce the General Fund excess property tax amount to be extended upon the tax rolls and collected in calendar year 2021 consistent with the limitations imposed by RCW 84.52.0531.

Also included is Resolution 13-20 wherein the School Board adopted a budget for fiscal year 2020-21, the official Certification page of the 2020-21 budget, and the levy calculation pages from the district's state budget document.

Please let me know if you need any more information to satisfy the district's certification and notification obligations for our voter approved levies.

Sincerely,

Simone Sangster
Assistant Superintendent, Finance
Bellingham School District, No. 501 Whatcom County

Enclosures (4)

cc: Dr. Greg Baker, Superintendent
Ms. Lori McLeod, Fiscal Services Supervisor, ESD 189
Ms. Rebecca Xczar, Whatcom County Assessor
Mr. Ryan Swanson, Piper Sandler & Co.

RESOLUTION NO. 29-20

**CERTIFICATION OF 2021 EXCESS PROPERTY TAXES
BELLINGHAM SCHOOL DISTRICT NO. 501**

A RESOLUTION of the Board of Directors of Bellingham School District No. 501, Whatcom County, State of Washington certifying to the Whatcom County Council, the amount of excess property taxes to be levied in calendar year 2020 and collected in calendar year 2021 for the District's General Fund, Debt Service Fund, and Capital Projects Fund.

WHEREAS, RCW 84.52.020 requires that the Board of Directors certifies to the Whatcom County Council, Washington the property tax levies to be levied;

WHEREAS, RCW 84.52.0531 limits the amount of enrichment levy that may be collected by Bellingham School District in 2020-21 to the maximum per-pupil limit, which means \$2,500, as of 2020, increased by inflation, multiplied by the number of average annual full-time equivalent students enrolled in the prior school year; and

WHEREAS, the Board of Directors, by resolution number 13-20 adopted a budget for fiscal year 2020-21 that included the following certified excess property taxes to be levied in calendar year 2020 and collected in calendar year 2021:

- 1) General Fund Educational Support and Operations Levy excess property taxes ("enrichment levy") in the amount of \$30,193,319. The Board has determined that the amount of the District's General Fund Educational Support and Operations excess tax levy previously certified in the 2020-21 budget should be increased to the amount of \$31,000,000, as authorized by voters in a special election on February 11, 2020;
- 2) 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 \$18,800,000; and
- 3) Capital Projects Fund Technology Capital Projects Levy excess property taxes in the amount of \$16,700,000;

WHEREAS, the District needs to include refund amounts in the levy certification, the Board of Directors, by resolution number 27-20 certified excess levies that were solely voted authorized amounts,

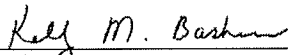
NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of Bellingham School District, Whatcom County, Washington, certifies to the Whatcom County Council, Washington and the Superintendent of Northwest Educational Service District 189 the following excess property tax levies to be levied in calendar year 2020 and collected in calendar year 2021:

- 1) For the General Fund, an excess property tax levy in the amount of \$31,000,000. Consistent with the limitations imposed by RCW 84.52.0531;
- 2) For the Debt Service Fund, an excess property tax levy in the amount of \$18,870,484.20; and

- 3) For the Capital Projects Fund, an excess property tax levy in the amount of \$16,737,606.74;

BE IT FURTHER RESOLVED , the Board of Directors of Bellingham School District, Whatcom County, Washington, authorizes the secretary to the Board, the President of the board, the District's Assistant Superintendent of Finance and Operations and other appropriate officers of the district to take all other actions and execute all other documents necessary to effectuate the provisions of this resolution, and all prior actions take in furtherance of and not inconsistent with the provisions of this resolution are ratified and confirmed in all respects.

APPROVED by the Board of Directors of Bellingham School District No. 501, Whatcom 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.



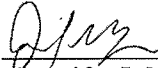
Kelly M. Bashaw



Douglas W. Benjamin

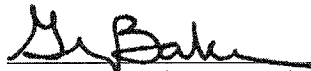
Camille Diaz Hackler

Katie Rose



Jennifer I. Mason

ATTEST:



Gregory Baker, Superintendent of Schools
Secretary to the Board

Bellingham School District No.501

REVENUE WORK SHEET--DEBT SERVICE 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) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/ Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	23,300,000	9,872	23,290,128	46.00	10,713,459
Spring 2021	18,800,000	7,962	18,792,038	54.00	10,147,701
1100 TOTAL LOCAL TAXES:					20,861,160

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	7,461,872	1.323	9,872	0.00	XXXXX
Spring 2021	7,461,872	1.067	7,962	100.00	7,962
1500 TIMBER EXCISE TAXES:					7,962

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

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

Bellingham School District No.501

REVENUE WORK SHEET--CAPITAL PROJECTS 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) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1.1 - Col.2)	(4) Collection % 1/ Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	10,400,000	4,403	10,395,597	46.00	4,781,975
Spring 2021	16,700,000	7,074	16,692,926	54.00	9,014,180
1100 TOTAL LOCAL TAXES:					13,796,155

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	7,461,872	0.590	4,403	0.00	XXXXX
Spring 2021	7,461,872	0.948	7,074	100.00	7,074
1500 TIMBER EXCISE TAXES:					7,074

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).

Bellingham School District No. 501

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) Excess Levy Amount	(2) Est. Timber Levy	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	29,688,869	6,283	29,682,586	46.00	13,653,990
Spring 2021	30,193,319	6,559	30,186,760	54.00	16,300,850
1100 TOTAL LOCAL TAXES:					29,954,840

PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation /3	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection %	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2020	3,730,936	1.684	6,283	0.00	XXXXX
Spring 2021	3,730,936	1.758	6,559	100.00	6,559
1500 TIMBER EXCISE TAXES:					6,559

- 1/ The fall and spring collection percentages should be based on the most recent three-year history of tax collection percentages.
- 2/ Dollars per thousand is same as dollars per thousand used for excess levy (use a three-decimal rate).
- 3/ Use 50% timber assessed valuation or 80% Assessed Valuation of Timber Roll.

RESOLUTION NO. 13-20

FIXING AND ADOPTING THE BUDGET
BELLINGHAM SCHOOL DISTRICT NO. 501

A RESOLUTION of the Board of Directors of Bellingham School District No. 501, Whatcom County, State of Washington to fix and adopt the 2020-21 budget.

WHEREAS, RCW 28A.505.060 and WAC 392-123-054 require that the board of directors of every school district meet for the purpose of fixing and adopting the budget of the district for the 2020-21 fiscal year; and,

WHEREAS, public notices were published announcing that on July 15, 2020, the Board of Directors of Bellingham School District No. 501, Whatcom County, Washington, would meet in a public meeting, as required by RCW 28A.505.060, for the purpose of holding a required public hearing regarding the 2020-21 budget and the four-year budget plan; and,

WHEREAS, a public hearing was held on Wednesday, July 15, 2020 in accordance with RCW 28A.505.060, for the adoption of the budget for the 2020-21 fiscal year; and,

WHEREAS, RCW 28A.320.330(2)(f) allows the transfer of funds from the Capital Projects Fund to the General fund to cover expenditures for costs associated with the application and modernization of technology systems for operations and instruction including, but not limited to, the ongoing fees for online applications, subscriptions, or software licenses, including upgrades and incidental services, and ongoing training related to the installation and integration of these products and services, and

WHEREAS, the District has estimated through its budget process approximately \$1,800,000 in expenditures for certain technology related expenditures.

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of Bellingham School District, Whatcom County, Washington, adopts the 2020-21 budget, and fixes and determines the final appropriation level of expenditures for each fund will be as follows:

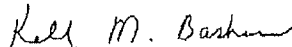
	<u>APPROPRIATION LEVEL</u>
A. General Fund	\$ <u>193,960,438</u>
B. Associated Student Body Fund	\$ <u>1,794,133</u>
C. Debt Service Fund	\$ <u>24,035,025</u>
D. Capital Projects Fund	\$ <u>146,072,091</u>
E. Transportation Vehicle Fund	\$ <u>1,702,000</u>

BE IT FURTHER RESOLVED that the Board of Directors has determined that the four-year budget plan summary and the four-year enrollment project is as follows:


	2020-21	2021-22	2022-23	2023-24
Enrollment	11,646.00	11,646.00	11,646.00	11,646.00
General Fund				
Total Resources	\$191,433,093	\$188,943,926	\$187,822,839	\$187,822,839
Total Expenditures	193,360,438	198,418,691	204,847,371	211,494,236
Contribution To/(From)	(2,527,345)	(9,474,765)	(17,024,532)	(23,671,397)
Fund Balance				
Associated Student Body Fund				
Total Resources	\$1,645,940	\$1,695,319	\$1,746,177	\$1,798,563
Total Expenditures	1,794,133	1,847,957	1,903,395	1,960,498
Contribution To/(From)	(148,193)	(152,638)	(157,218)	(161,935)
Fund Balance				
Debt Service Fund				
Total Resources	\$20,889,122	\$23,563,540	\$24,139,280	\$21,965,760
Total Expenditures	24,035,025	18,190,099	24,061,200	20,145,000
Contribution To/(From)	(3,145,903)	5,373,441	78,080	1,820,760
Fund Balance				
Capital Projects Fund				
Total Resources	\$69,903,229	\$17,138,000	\$16,946,000	\$16,738,000
Total Expenditures	146,072,091	15,338,000	15,146,000	14,938,000
Other Financing Uses	(1,800,000)	(1,800,000)	(1,800,000)	(1,800,000)
Contribution To/(From)	(77,968,862)	0	0	0
Fund Balance				
Transportation Vehicle Fund				
Total Resources	\$602,500	\$602,500	\$602,500	\$602,500
Total Expenditures	1,702,000	602,500	602,500	602,500
Contribution To/(From)	(1,099,500)	0	0	0
Fund Balance				

BE IT FURTHER RESOLVED that the Board of Directors approves operating transfers from the Capital Project Funds to the General Fund up to the amount of \$1,800,000 for technology related expenditures.

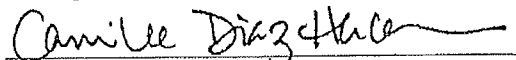
APPROVED by the Board of Directors of Bellingham School District No. 501, Whatcom County, Washington, in a meeting held on the 15th day of July 2020.



Kelly M. Bashaw



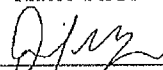
Douglas W. Benjamin



Camille Diaz Hackler




Katie Rose



Jennifer I. Mason

ATTEST:



Gregory Baker, Superintendent of Schools
Secretary to the Board

CERTIFICATION

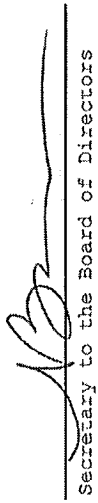
As Secretary to the Board of Directors of Bellingham School District No. 501 of Whatcom County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

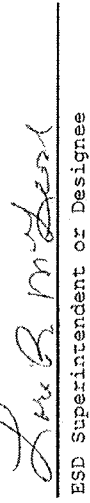
(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and
(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and
(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.


Secretary to the Board of Directors

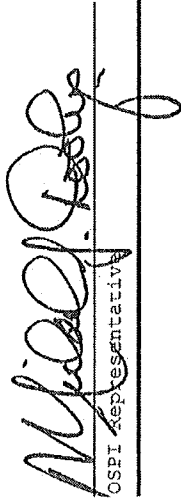
July 15, 2020
Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2020 through August 31, 2021.


ESD Superintendent or Designee

08.25.20
Date


OSPI Representative

8.28.2020
Date

Lock and Print Date: 06/25/2020

RECEIVED
AUG 25 2020

School Appointment and Financial Services