



RECEIVED

NOV 29 2021

WHATCOM COUNTY  
COUNCIL

November 22, 2021

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 2022

Dear Ms. Brown-Davis:

Enclosed please find a copy of the Bellingham School District's signed Resolution 23-21 wherein the School Board officially approved the certification of 2022 excess property taxes and thereby:

- increased the Maintenance and Operations Levy in the General Fund for 2022 collection to \$32,000,000.00, as authorized by voters in a special election on February 11, 2020.
- increased the Bond Levy in the Debt Service Fund at \$24,910,624.32; and
- established the Technology Levy in the Capital Projects Fund at \$16,508,460.38.

As stated in Resolution 23-21 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 2022 consistent with the limitations imposed by RCW 84.52.0531.

Also included is Resolution 17-21 wherein the School Board adopted a budget for fiscal year 2021-22, the official Certification page of the 2021-22 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.

CONFIDENTIAL

SECRET

CONFIDENTIAL

SECRET

## RESOLUTION NO. 23-21

### CERTIFICATION OF 2022 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 2021 and collected in year 2022 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 2021-22 to the maximum per-pupil limit, which means \$2,500, as of 2020, increased by inflation annually, multiplied by the number of average annual full-time equivalent students enrolled in the prior school year or as allowed by law; and

WHEREAS, the Board of Directors, by resolution number 17-21 adopted a budget for fiscal year 2021-22 that included the following certified excess property taxes to be levied in calendar year 2021 and collected in calendar year 2022:

- 1) General Fund Educational Support and Operations Levy excess property taxes ("enrichment levy") in the amount of \$30,811,053. The Board has determined that the amount of the District's General Fund Educational Support and Operations excess tax levy previously certified in the 2021-22 budget should be increased to the amount of \$32,000,000, 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 \$24,500,000; and
- 3) Capital Projects Fund Technology Capital Projects Levy excess property taxes in the amount of \$16,400,000;

WHEREAS, the District needs to include refund amounts in the levy certification,

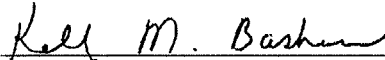
NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of Bellingham School District, Whatcom County, Washington, certifies to the Whatcom County Council, Washington and the Superintendent of Northwest Educational Service District 189 the following excess property tax levies to be levied in calendar year 2021 and collected in calendar year 2022:

- 1) For the General Fund, an excess property tax levy in the amount of \$32,000,000.00. 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 \$24,910,624.32; and
- 3) For the Capital Projects Fund, an excess property tax levy in the amount of \$16,508,460.38;

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 taken in furtherance of and not inconsistent with the provisions of this resolution are ratified and confirmed in all respects.

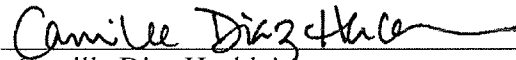
APPROVED by the Board of Directors of Bellingham School District No. 501, Whatcom County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 10<sup>th</sup> day of November 2021, the following Directors being present and voting in favor of the resolution.



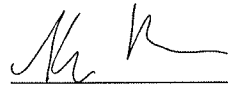
Kelly M. Bashaw



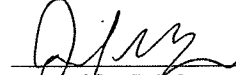
Douglas W. Benjamin



Camille Diaz Hacklet



Katie Rose



Jennifer I. Mason

ATTEST:



Gregory Baker, Superintendent of Schools  
Secretary to the Board

**RESOLUTION NO. 17-21**

**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 2021-22 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 2021-22 fiscal year; and,

WHEREAS, public notices were published announcing that on August 11, 2021, 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 2021-22 budget and the four-year budget plan; and,

WHEREAS, a public hearing was held on Wednesday, August 11, 2021 in accordance with RCW 28A.505.060, for the adoption of the budget for the 2021-22 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 2021-22 budget, and fixes and determines the final appropriation level of expenditures for each fund will be as follows:

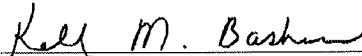
	<u>APPROPRIATION LEVEL</u>
A. General Fund	\$ <u>204,976,960</u>
B. Associated Student Body Fund	\$ <u>1,227,245</u>
C. Debt Service Fund	\$ <u>19,692,874</u>
D. Capital Projects Fund	\$ <u>95,435,717</u>
E. Transportation Vehicle Fund	\$ <u>2,402,000</u>


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:

	2021-22	2022-23	2023-24	2024-25
Enrollment	11,232.00	11,232.00	11,232.00	11,232.00
<b>General Fund</b>				
Total Resources	\$196,565,776	\$201,301,538	\$192,314,029	\$195,124,693
Total Expenditures	204,976,960	211,746,336	218,603,345	225,692,768
Contribution To/(From)				
Fund Balance	(8,411,183)	(10,444,798)	(26,289,316)	(30,568,075)
<b>Associated Student Body Fund</b>				
Total Resources	\$1,133,333	\$1,167,333	\$1,202,353	\$1,238,424
Total Expenditures	1,227,245	1,264,063	1,301,984	1,341,044
Contribution To/(From)				
Fund Balance	(93,912)	(96,730)	(99,631)	(102,620)
<b>Debt Service Fund</b>				
Total Resources	\$21,898,905	\$23,170,000	\$21,480,000	\$21,020,000
Total Expenditures	19,692,874	25,146,825	19,724,250	20,406,375
Contribution To/(From)				
Fund Balance	2,206,031	(1,976,825)	1,755,750	613,625
<b>Capital Projects Fund</b>				
Total Resources	\$25,486,477	\$16,946,000	\$16,738,000	\$16,600,000
Total Expenditures	95,435,717	15,146,000	14,938,000	14,800,000
Other Financing Uses	(1,800,000)	(1,800,000)	(1,800,000)	(1,800,000)
Contribution To/(From)				
Fund Balance	(71,749,239)	0	0	0
<b>Transportation Vehicle Fund</b>				
Total Resources	\$602,500	\$602,500	\$602,500	\$602,500
Total Expenditures	2,402,000	602,500	602,500	602,500
Contribution To/(From)				
Fund Balance	(1,799,500)	0	0	0


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.

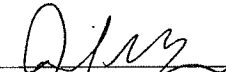
APPROVED by the Board of Directors of Bellingham School District No. 501, Whatcom County, Washington, in a meeting held on the 11<sup>th</sup> day of August 2021.

  
\_\_\_\_\_  
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.

DocuSigned by:

*Gry Baker*

Secretary of the Board of Directors

8/12/2021

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, 2021 through August 31, 2022.

DocuSigned by:

*Lori R. McLeod*

ESD Superintendent or Designee

8/12/2021

Date

DocuSigned by:

*Paul Stone*

OSPI Representative

9/9/2021

Date

Lock and Print Date: 07/28/2021



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/ Collection	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	30,147,840	5,206	30,142,634	46.00	13,865,612
Spring 2022	30,811,053	5,320	30,805,733	54.00	16,635,096
<b>1100 TOTAL LOCAL TAXES:</b>					<b>30,500,706</b>

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 2021	3,268,316	1.593	5,206	0.00	XXXXX
Spring 2022	3,268,316	1.628	5,321	100.00	5,321
<b>1500 TIMBER EXCISE TAXES:</b>					<b>5,320</b>

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.

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 2021	18,800,000	6,490	18,793,510	46.00	8,645,015
Spring 2022	24,500,000	8,458	24,491,542	54.00	13,225,433
<b>1100 TOTAL LOCAL TAXES:</b>					<b>21,870,446</b>

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 2021	6,536,632	0.993	6,491	0.00	XXXXX
Spring 2022	6,536,632	1.294	8,458	100.00	8,458
<b>1500 TIMBER EXCISE TAXES:</b>					<b>8,458</b>

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 - Col.2)	(4) Collection % 1/ Collection	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	16,700,000	5,765	16,694,235	46.00	7,679,348
Spring 2022	16,400,000	5,660	16,394,340	54.00	8,852,944
<b>1100 TOTAL LOCAL TAXES:</b>					<b>16,532,291</b>

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 2021	6,536,632	0.882	5,765	0.00	XXXXX
Spring 2022	6,536,632	0.866	5,661	100.00	5,661
<b>1500 TIMBER EXCISE TAXES:</b>					<b>5,660</b>

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).

