



# LYNDEN

## SCHOOL DISTRICT

*Tradition + Pride + Excellence*

COPY

November 19, 2021

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

Dear Ms. Brown-Davis:

Re: RCW 84.52.020 – Certification of Levies for Collection in 2022

Enclosed please find a signed Levy Certification form as well as the District's signed Resolution 17-21 wherein the School Board officially adopted the 2021-22 budget.

The documents enclosed are together intended to meet the requirements of RCW 84.52.020 for formally requesting the District's 2021 Levy (collected in 2022).

Please contact me if additional information is required.

Thank you,

Christine Blake  
Director of Finance and Operations  
Lynden School District  
360.354.4443 option 3406

Enc



## Levy Certification

*copy*

Submit this document, or something similar, to the **county legislative authority on or before November 30** of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I **Christine Blake** (Name),  
**Director of Finance** (Title), for **Lynden School District No. 504** (District name),  
do hereby certify to the **Whatcom** (Name of county) County legislative authority  
that the **Council** (Commissioners, Council, Board, etc.) of said district requests  
that the following levy amounts be collected in **2022** (Year of collection) as provided in the district's  
budget, which was adopted following a public hearing held on **8/17/2021** (Date of public hearing).

### Regular levies

Levy	General levy	Other levy* <input type="text"/>
<b>Total certified levy request amount</b> , which includes the amounts below.		
Administrative refund amount		
Non-voted bond debt amount		
Other* <input type="text"/>		

### Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy* <input type="text"/>
<b>Total certified levy request amount</b> , which includes the amounts below.		\$ 3,024,623.26	\$ 7,200,000.00	\$ 771,271.27	
Administrative refund amount		\$ 11,623.26		\$ 21,271.27	
Other* <input type="text"/>					

\*Examples of other levy types may include EMS, school district transportation, or construction levies.

Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: Christine Blake Date: 11/19/2021

To request this document in an alternate format, please complete the form [dor.wa.gov/AccessibilityRequest](https://dor.wa.gov/AccessibilityRequest) or call 360-705-6705. Teletype (TTY) users please dial 711.

LYNDEN SCHOOL DISTRICT NO. 504  
WHATCOM COUNTY, WASHINGTON

RESOLUTION NO. 17-21

ADOPTION OF 2021-22 BUDGET

A RESOLUTION of the Board of Directors of Lynden School District No. 504, Whatcom County, Washington, fixing and determining fund appropriations; adopting the 2021-22 budget, four year budget plan summary and the four-year enrollment projection; approving certain fund transfers; and providing for other related matters.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF LYNDEN SCHOOL DISTRICT NO. 504, WHATCOM COUNTY, WASHINGTON, AS FOLLOWS:

Section 1. Findings and Determinations. The Board of Directors (the "Board") of Lynden School District No. 504, 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 2021-22 fiscal year and published electronic notice of the same on its website. The 2021-22 budget includes, among other things, certain fund transfers, a complete financial plan of the District for the ensuing 2021-22 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 2021-22 budget on or before August 31, 2021. A public notice was published announcing that on August 12, 2021, the Board of Directors of the Lynden School District No. 504 in Whatcom County, Washington would hold a public meeting for the purpose of fixing and adopting the 2021-22 fiscal budget. Prior to adoption of the 2021-22 budget, the Board shall meet and conduct a public hearing to allow any person to be heard for or against any part of the 2021-22 budget, the four year budget plan.

(c) The Board, following notice thereof being published in a newspaper of general circulation within the District, conducted a public hearing on August 12, 2021 in accordance with the requirements of RCW 28A.505.060 for the purpose of adopting the 2021-22 budget, or any proposed changes to uses of enrichment funding under RCW 28A.505.240 (a/k/a educational programs and operation levy).

Section 2. Fixing and Determining Fund Appropriations; Adoption of 2021-22 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 2021-22 budget, as follows:

General Fund	\$ 53,995,442	✓ OK
Capital Projects Fund	\$ 950,000	✓ OK
Transportation Vehicle Fund	\$ 250,000	✓ OK
Debt Service Fund	\$ 4,535,965	✓ OK
Associated Student Body Fund	\$ 549,000	✓ OK

(b) The Board hereby adopts the 2021-22 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.

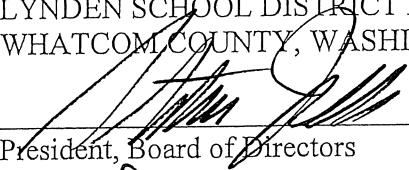
(a) Pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board, in relation to the 2021-2022 budget, hereby approves the transfer or transfers of State of Washington apportionment ("State Apportionment") on an as needed basis in the aggregate amount of not to exceed \$123,000 from the General Fund to the Debt Service Fund for the purpose of non-voted debt payments. Lynden School District No.504 requests that the Office of the Superintendent of Public Instruction approve the transfer of State Apportionment, and authorizes the Secretary to the Board or the District's Director of Finance to determine the exact amount and timing of such transfer or transfers of State Apportionment. The transfer or transfers of State Apportionment will not result in a negative estimated ending fund balance in the General Fund.

b) The Board hereby further approves and adopts all other fund transfers as more particularly described in the 2021-2022 budget.

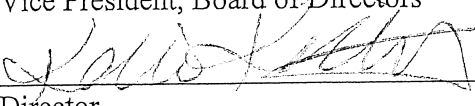
Section 4. General Authorization and Ratification. The Secretary to the Board, the President of the Board, the District's Director of Finance and other appropriate officers of the District are hereby further authorized to take all other action, to do all other things consistent with this resolution, 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.

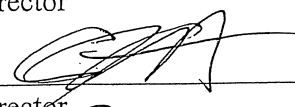
ADOPTED by the Board of Directors of Lynden School District No. 504, Whatcom County, Washington, at a regular open public meeting thereof, of which due notice was given as required by law, held this 12<sup>th</sup> day of August, 2021, the following Directors being present and voting in favor of the resolution.

LYNDEN SCHOOL DISTRICT NO. 504  
WHATCOM COUNTY, WASHINGTON

  
\_\_\_\_\_  
President, Board of Directors

  
\_\_\_\_\_  
Vice President, Board of Directors

  
\_\_\_\_\_  
Director

  
\_\_\_\_\_  
Director



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Director

  
Secretary to the Board of Directors

## Lynden School District No.504

## 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/ Amount Budgeted (Col.3 x Col.4)	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	6,700,000	0	6,700,000	39.68	2,658,560
Spring 2022	7,200,000	0	7,200,000	60.32	4,343,040
<b>1100 TOTAL LOCAL TAXES:</b>					<b>7,001,600</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 % Amount Budgeted (Col.3 x Col.4)	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	0	0.000	0	0.00	XXXXX
Spring 2022	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</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.

## Lynden School District No.504

## 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 /2	(3) Net Levy Amount (Col.1 - Col.2)	(4) Collection % 1/ Amount Budgeted (Col.3 x Col.4)	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	750,000	0	750,000	39.68	297,600
Spring 2022	750,000	0	750,000	60.32	452,400
<b>1100 TOTAL LOCAL TAXES:</b>	<b>750,000</b>				<b>750,000</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 % Amount Budgeted (Col.3 x Col.4)	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	0	0.000	0	0.00	XXXXX
Spring 2022	0	0.000	0	100.00	0
<b>1500 TIMBER EXCISE TAXES:</b>					<b>0</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).



## Lynden School District No.504

## 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/ Amount Budgeted (Col.3 x Col.4)	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	3,013,000	0	3,013,000	39.68	1,195,558
Spring 2022	3,013,000	0	3,013,000	60.32	1,817,442
1100 TOTAL LOCAL TAXES:					3,013,000

## PART II: TIMBER EXCISE TAX

	(1) Timber Assessed Valuation	(2) \$ Per Thousand /2	(3) Est Timber Levy (Col.1 x Col.2)	(4) Collection % Amount Budgeted (Col.3 x Col.4)	(5) Amount Budgeted (Col.3 x Col.4)
Fall 2021	0	0.000	0	0.00	XXXXX
Spring 2022	0	0.000	0	100.00	0
1500 TIMBER EXCISE TAXES:					0

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).

## Worksheet for Estimating 2022 through 2025 Levy Authority and LEA

Select District

LYNDEN

&lt;-----Select District with dropdown here

## Notes for use:

\*\*\*Tribal Compact Schools - select district to be used as base for per pupil calculation to estimate LEA funding (estimate begins with row 62)\*\*\*

Enter any revised estimated data into colored cells to see how this would change your Levy &amp; LEA: CPI rates, Voter Approved Levy, Enrollment or Assessed Value

Calendar 2022 is based on SY 2020-21 August AAFTE enrollment, Non-high / high transfers are pulled out on separate line (this also includes Innovative Academy). Out years are increased according to caseload forecasted projections.

[ESHB 1476 Certification of Enrollment](#)

The budget bill in the link above, amended in the 2021 legislative session, allows districts to use either 2019-20 or 2020-21 enrollment, whichever is greater, for levy CY 2022 if all grades have the option of in-person for at least 40 hours of instruction per month. For purposes of state modeling, this tool uses the greater of, however districts can modify enrollment in cell C23 for CY 2022.

G.1. and G.2. have been added for 2022 calendar year so Levy calculations will chose the greater of 2019-20 or 2020-21 enrollment then apply the high/non-high enroll.

[ESSB 5251 Taxes and Revenue](#)

Section 22 in the budget bill above, amended in the 2021 legislative session, defines CPI inflation for Levy as the most recent 12-month period as of September 25th of the year before taxes are payable. LEA CPI rates are based on calendar year and are not yet final for 2022. For out years in both Levy &amp; LEA, CPI rates in model are based on 2021 calendar year estimates. Out year CPI rates and 2022 LEA CPI rate are adjustable using row 24 and row 26.

Voter Approved Levy are actual amounts for each year, if the value is zero there isn't an approval levy as of August 2021 elections

Assessed Valuations are only estimations and are adjustable for all years.

Assumptions					
	Calendar Year	2022	2023	2024	2025
A. Max Per Pupil	\$	2,741.58	\$ 2,782.70	\$ 2,827.22	\$ 2,880.94
B. Max Tax Rate	\$	2.50	\$ 2.50	\$ 2.50	\$ 2.50
C. LEA Max Per Pupil	\$	1,699.78	\$ 1,725.28	\$ 1,752.88	\$ 1,786.18
D. LEA Max Tax Rate	\$	1.50	\$ 1.50	\$ 1.50	\$ 1.50
E.1. CPI for Levy as of August 2021		5.2%	1.5%	1.6%	1.9%
Input Alternate CPI for Levy:					
E.2. CPI for LEA as of August 2021 (NOT FINAL)		5.2%	1.5%	1.6%	1.9%
Input Alternate CPI for LEA:					
F. Lynden Voter Approved Levy	\$	7,200,000	\$ 7,600,000	\$ 8,000,000	\$ -
Input Alternate Voter Approved Levy:					
G.1.a Enrollment 2020-21/ Out years includes caseload forecast		3,297.55	3,331.18	3,375.74	3,433.93
G.2. Enrollment 2019-20		3,464.95			
Input alternate enrollment estimate:					
H. High / Non-high enrollment Transfer & Innovative Academy		-	-	-	-
Input alternate enrollment transfer:					
I. Assessed Value w/Timber	\$	3,477,707,163	\$ 3,832,056,525	\$ 4,140,779,839	\$ 4,525,494,769
Input alternate Assessed Value:					
Estimated Levy Revenue					
	Calendar Year	2022	2023	2024	2025
J. Total Enrollment From Above (F + G)		3,464.95	3,331.18	3,375.74	3,433.93
K. Max Levy Per Tax Rate (B * I / \$1,000)	\$	8,694,268	\$ 9,580,141	\$ 10,351,950	\$ 11,313,737
L. Max Levy Per Pupil (J * A)	\$	9,499,438	\$ 9,269,685	\$ 9,543,966	\$ 9,892,954
M. Maximum Levy: Lesser of Pupil (L) or Tax Rate (K)	\$	8,694,268	\$ 9,269,685	\$ 9,543,966	\$ 9,892,954
N. Rollback if (R > M, R - M)	\$	-	\$ -	\$ -	\$ -
O. Estimated Payable Levy Revenue Calendar Year	\$	7,200,000	\$ 7,600,000	\$ 8,000,000	\$ -
Estimated Local Effort Assistance (LEA)					
	Calendar Year	2022	2023	2024	2025
P. Per Pupil Eligible for LEA (I * D / \$1,000) / G.1.a + H	\$	1,582	\$ 1,726	\$ 1,840	\$ 1,977
Q. Max LEA per Pupil (C - P)	\$	118	\$ -	\$ -	\$ -
R. Voter Approved Levy (F)	\$	7,200,000	\$ 7,600,000	\$ 8,000,000	\$ -
S. Voter Approved Levy Rate (R / F * \$1,000)	\$	2.07	\$ 1.98	\$ 1.93	\$ -
T. Estimated Maximum LEA (Q * (G.1.a + H))	\$	388,549	\$ -	\$ -	\$ -
V. Estimated Max Payable LEA (T * (Min(S,D)/D))	\$	388,549	\$ -	\$ -	\$ -
X. Estimated LEA Payable Calendar Year	\$	388,549	\$ -	\$ -	\$ -
School Year Totals					
	School Year	2021-22	2022-23	2023-24	2024-25
Spring Levy 52.62%	\$	3,788,640	\$ 3,999,120	\$ 4,209,600	\$ -
Fall Levy 47.38%	\$		\$ 3,411,360	\$ 3,600,880	\$ 3,790,400
2021 Fall only 47.38%	\$	3,174,460			
School Year Levy Total	\$	6,963,100	\$ 7,410,480	\$ 7,810,480	\$ 3,790,400
January-August LEA 72%	\$	279,755	\$ -	\$ -	\$ -
September-December LEA 28%	\$		\$ 108,794	\$ -	\$ -
2021 September - December LEA only 28%	\$	239,321			
School Year LEA Total	\$	519,076	\$ 108,794	\$ -	\$ -
Total Estimated Local Funds (Levy + LEA)	\$	7,482,176	\$ 7,519,274	\$ 7,810,480	\$ 3,790,400
State Funded Tribal Compact Local Effort Assistance (LEA) - If Applicable					
Not Applicable					
#N/A					
G.1.b Enrollment 2020-21/ Out years includes caseload forecast		-	-	-	-
Input alternate enrollment estimate:					
Estimated Local Effort Assistance (LEA)					
	Calendar Year	2022	2023	2024	2025
P.1 Per Pupil Eligible for LEA not greater than max (I * D / \$1,000) / J					
V.1 Estimated Max Payable LEA (P.1 * G.1.b)					
Estimated LEA Eligible Calendar Year					

**Christine Blake**

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**From:** Kathryn Zegers <KZegers@co.whatcom.wa.us>  
**Sent:** Thursday, November 18, 2021 10:51 AM  
**To:** Christine Blake  
**Subject:** RE: Refund amounts - Lynden SD

Christine,

These are the refund amounts for the 2022 tax year.

Bond - \$11,623.26

Capital Projects - \$600.35

Enrichment - \$20,670.92

Added to CPF

In order to be certain to levy the enrichment refund, you may want to add that refund to the bond or capital projects levy. The enrichment levy is always the lower of these three limits:

1. the statutory maximum rate of \$2.50
2. the per pupil amount provided by DOR
3. the certified budget amount

The refund levy should be included in the total levy request certified to the County Council. The refund amount should also be stated separately.

Please let me know if you have any questions.

Kathy Zegers  
Property Services Manager  
Whatcom County Assessor's Office  
311 Grand Avenue, Suite 106  
Bellingham, WA 98225  
[kzegers@co.whatcom.wa.us](mailto:kzegers@co.whatcom.wa.us)  
phone: (360) 778-5066

NOTICE: All emails and attachments sent to and from Whatcom County are public records and may be subject to disclosure pursuant to the Public Records Act (RCW 42.56).

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**From:** Christine Blake <BlakeC@lynden.wednet.edu>  
**Sent:** Thursday, November 18, 2021 10:37 AM  
**To:** Kathryn Zegers <KZegers@co.whatcom.wa.us>  
**Subject:** Refund amounts - Lynden SD

Good Morning Kathryn,  
I am working on our levy certification for 2022 and I found a past email from you with refunding amounts. Are there any refund amounts for this year?

Christine M. Blake, CMA  
Finance Director  
Lynden School District No. 504



Christine Blake

**From:** Lori McLeod <lmcleod@nwesd.org>  
**Sent:** Saturday, November 6, 2021 12:12 PM  
**To:** Lori McLeod  
**Subject:** TIME SENSITIVE - Levy Certification Reminders  
**Attachments:** Levy Updates

Hi all,

Levy certification season is here and below are a few important reminders!

**For 1<sup>st</sup> class districts:**

*CAN WE DROP THIS OFF A COURTHOUSE?*

- Reminder to certify with your county no later than November 30<sup>th</sup>
- Reach out to the county if you have any questions about forms or documentation needed and who/where the materials should be sent
- Don't forget to scan/email me a copy of the documents sent to the county

**For 2<sup>nd</sup> class districts:**

- NWESD will certify the levies
- If applicable, please forward (via email) refund amounts provided by the county/counties
- I will prepare the draft materials and have each district approve prior to sending to the county

**For all districts:**

- The F-780 will not be available until the end of November; however, OSPI has updated the multi-year levy tool that may be used to estimate levies (refer to attached GovDelivery communication)
- If a sample levy rollup resolution is needed – please let me know (I emailed a sample and information to districts that I believe are eligible to increase the GF levy amount)

Thanks and have a great week! ☺



**Lori McLeod**

Fiscal Services Supervisor  
Northwest Educational Service District 189  
1601 R Avenue | Anacortes, WA 98221  
360-299-4715 (O) | 360-299-4070 (F)

*Together We Can*

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*[Handwritten signature]*

**Christine Blake**

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**From:** Kathryn Zegers <KZegers@co.whatcom.wa.us>  
**Sent:** Thursday, November 18, 2021 2:39 PM  
**To:** Christine Blake  
**Subject:** RE: Refund amounts - Lynden SD

Christine,

If you want to be sure to levy the full enrichment refund amount, it may be in your best interest to add it to your budget request for your bond or capital projects levy.

Kathy

---

**From:** Christine Blake <BlakeC@lynden.wednet.edu>  
**Sent:** Thursday, November 18, 2021 2:02 PM  
**To:** Kathryn Zegers <KZegers@co.whatcom.wa.us>  
**Subject:** RE: Refund amounts - Lynden SD

Kathryn,  
If I understand correctly, I will add the enrichment refund amount to our the Capital Projects Fund request on the Certified Budget Levy Request. Is that correct?

Thanks,

Christine

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**From:** Kathryn Zegers <KZegers@co.whatcom.wa.us>  
**Sent:** Thursday, November 18, 2021 10:51 AM  
**To:** Christine Blake <BlakeC@lynden.wednet.edu>  
**Subject:** RE: Refund amounts - Lynden SD

Christine,

These are the refund amounts for the 2022 tax year.

Bond - \$11,623.26  
Capital Projects - \$600.35  
Enrichment - \$20,670.92

In order to be certain to levy the enrichment refund, you may want to add that refund to the bond or capital projects levy. The enrichment levy is always the lower of these three limits:

1. the statutory maximum rate of \$2.50
2. the per pupil amount provided by DOR
3. the certified budget amount

The refund levy should be included in the total levy request certified to the County Council. The refund amount should also be stated separately.

Please let me know if you have any questions.

**Christine Blake**

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**From:** Lori McLeod <lmcleod@nwesd.org>  
**Sent:** Friday, November 19, 2021 2:46 PM  
**To:** Christine Blake  
**Subject:** RE: Levy Certification questions

Hi Christine,

Just one thing . . . the district should be levying the calendar year amounts pulled from the Budget and Excess Levy Summary page of the budget (page 1 of 40). It looks like this makes no difference for the Bond or CPF levies since they are the same for both calendar years the fiscal year covers; however, the EP&O levy was budgeted at \$7,200,000 for calendar year 2022 (see below snapshot). Looks like you're using the total being calculated by the fiscal year excess levy worksheet embedded in the budget.



