
SECOND ENGROSSED SENATE BILL 5529

State of Washington

54th Legislature

1995 Regular Session

By Senators McAuliffe, Rinehart, Moyer, McDonald, Wojahn and Winsley;
by request of Office of Financial Management

Read first time 01/26/95. Referred to Committee on Ways & Means.

1 AN ACT Relating to school district levies; amending RCW 84.52.0531;
2 and adding a new section to chapter 28A.320 RCW.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 84.52.0531 and 1994 c 116 s 2 are each amended to read
5 as follows:

6 The maximum dollar amount which may be levied by or for any school
7 district for maintenance and operation support under the provisions of
8 RCW 84.52.053 shall be determined as follows:

9 (1) For excess levies for collection in calendar year 1992, the
10 maximum dollar amount shall be calculated pursuant to the laws and
11 rules in effect in November 1991.

12 (2) For the purpose of this section, the basic education allocation
13 shall be determined pursuant to RCW 28A.150.250, 28A.150.260, and
14 28A.150.350: PROVIDED, That when determining the basic education
15 allocation under subsection (4) of this section, nonresident full time
16 equivalent pupils who are participating in a program provided for in
17 chapter 28A.545 RCW or in any other program pursuant to an
18 interdistrict agreement shall be included in the enrollment of the

1 resident district and excluded from the enrollment of the serving
2 district.

3 (3) For excess levies for collection in calendar year 1993 and
4 thereafter, the maximum dollar amount shall be the sum of (a) and (b)
5 of this subsection minus (c) of this subsection:

6 (a) The district's levy base as defined in subsection (4) of this
7 section multiplied by the district's maximum levy percentage as defined
8 in subsection (5) of this section;

9 (b) In the case of nonhigh school districts only, an amount equal
10 to the total estimated amount due by the nonhigh school district to
11 high school districts pursuant to chapter 28A.545 RCW for the school
12 year during which collection of the levy is to commence, less the
13 increase in the nonhigh school district's basic education allocation as
14 computed pursuant to subsection (1) of this section due to the
15 inclusion of pupils participating in a program provided for in chapter
16 28A.545 RCW in such computation;

17 (c) The maximum amount of state matching funds under RCW
18 28A.500.010 for which the district is eligible in that tax collection
19 year.

20 (4) For excess levies for collection in calendar year 1993 and
21 thereafter, a district's levy base shall be the sum of allocations in
22 (a) through (c) of this subsection received by the district for the
23 prior school year, including allocations for compensation increases,
24 plus the sum of such allocations multiplied by the percent increase per
25 full time equivalent student as stated in the state basic education
26 appropriation section of the biennial budget between the prior school
27 year and the current school year and divided by fifty-five percent. A
28 district's levy base shall not include local school district property
29 tax levies or other local revenues, or state and federal allocations
30 not identified in (a) through (c) of this subsection.

31 (a) The district's basic education allocation as determined
32 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

33 (b) State and federal categorical allocations for the following
34 programs:

35 (i) Pupil transportation;

36 (ii) Handicapped education;

37 (iii) Education of highly capable students;

1 (iv) Compensatory education, including but not limited to learning
2 assistance, migrant education, Indian education, refugee programs, and
3 bilingual education;

4 (v) Food services; and

5 (vi) State-wide block grant programs; and

6 (c) Any other federal allocations for elementary and secondary
7 school programs, including direct grants, other than federal impact aid
8 funds and allocations in lieu of taxes.

9 (5) For excess levies for collection in calendar year 1993 and
10 thereafter, a district's maximum levy percentage shall be determined as
11 follows:

12 (a) Multiply the district's maximum levy percentage for the prior
13 year by the district's levy base as determined in subsection (4) of
14 this section;

15 (b) Reduce the amount in (a) of this subsection by the total
16 estimated amount of any levy reduction funds as defined in subsection
17 (6) of this section which are to be allocated to the district for the
18 current school year;

19 (c) Divide the amount in (b) of this subsection by the district's
20 levy base to compute a new percentage;

21 (d) The percentage in (c) of this subsection or twenty percent,
22 whichever is greater, shall be the district's maximum levy percentage
23 for levies collected in that calendar year; and

24 (e) For levies to be collected in calendar years 1994 (~~and 1995~~)
25 through 1997, the maximum levy rate shall be the district's maximum
26 levy percentage for 1993 plus four percent reduced by any levy
27 reduction funds. For levies collected in (~~1996~~) 1998, the prior year
28 shall mean 1993.

29 (6) "Levy reduction funds" shall mean increases in state funds from
30 the prior school year for programs included under subsection (4) of
31 this section: (a) That are not attributable to enrollment changes,
32 compensation increases, or inflationary adjustments; and (b) that are
33 or were specifically identified as levy reduction funds in the
34 appropriations act. If levy reduction funds are dependent on formula
35 factors which would not be finalized until after the start of the
36 current school year, the superintendent of public instruction shall
37 estimate the total amount of levy reduction funds by using prior school
38 year data in place of current school year data. Levy reduction funds

1 shall not include moneys received by school districts from cities or
2 counties.

3 (7) For the purposes of this section, "prior school year" shall
4 mean the most recent school year completed prior to the year in which
5 the levies are to be collected.

6 (8) For the purposes of this section, "current school year" shall
7 mean the year immediately following the prior school year.

8 (9) Funds collected from transportation vehicle fund tax levies
9 shall not be subject to the levy limitations in this section.

10 (10) The superintendent of public instruction shall develop rules
11 and regulations and inform school districts of the pertinent data
12 necessary to carry out the provisions of this section.

13 NEW SECTION. **Sec. 2.** A new section is added to chapter 28A.320
14 RCW to read as follows:

15 In seeking voter approval for levies that assume any portion of the
16 revenues will be collected in calendar year 1998 and thereafter, the
17 boards of directors of each school district shall only request voter
18 approval for an amount consistent with levy limits in existing law at
19 the time the levy approval is requested from the voters and reflecting
20 in such calculations the 1993 rate for any amounts collected in
21 calendar year 1998 and thereafter.

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