

2 **HB 2066** - S AMD - 000811

3 By Senators Pelz, Anderson, Gaspard, Rinehart and McDonald

4 ADOPTED 4/15/93

5 Strike everything after the enacting clause and insert the
6 following:

7 "**Sec. 1.** RCW 84.52.0531 and 1992 c 49 s 1 are each amended to read
8 as follows:

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

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

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

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

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

30 (b) In the case of nonhigh school districts only, an amount equal
31 to the total estimated amount due by the nonhigh school district to
32 high school districts pursuant to chapter 28A.545 RCW for the school
33 year during which collection of the levy is to commence, less the
34 increase in the nonhigh school district's basic education allocation as
35 computed pursuant to subsection (1) of this section due to the

1 inclusion of pupils participating in a program provided for in chapter
2 28A.545 RCW in such computation;

3 (c) The maximum amount of state matching funds under RCW
4 28A.500.010 for which the district is eligible in that tax collection
5 year.

6 (4) For excess levies for collection in calendar year 1993 and
7 thereafter, a district's levy base shall be the sum of allocations in
8 (a) through (c) of this subsection received by the district for the
9 prior school year, including allocations for compensation increases,
10 plus the sum of such allocations multiplied by the percent increase per
11 full time equivalent student as stated in the state basic education
12 appropriation section of the biennial budget between the prior school
13 year and the current school year and divided by fifty-five percent. A
14 district's levy base shall not include local school district property
15 tax levies or other local revenues, or state and federal allocations
16 not identified in (a) through (c) of this subsection.

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

19 (b) State and federal categorical allocations for the following
20 programs:

21 (i) Pupil transportation;

22 (ii) Handicapped education;

23 (iii) Education of highly capable students;

24 (iv) Compensatory education, including but not limited to learning
25 assistance, migrant education, Indian education, refugee programs, and
26 bilingual education;

27 (v) Food services; and

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

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

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

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

38 (b) Reduce the amount in (a) of this subsection by the total
39 estimated amount of any levy reduction funds as defined in subsection

1 (6) of this section which are to be allocated to the district for the
2 current school year;

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

5 (d) The percentage in (c) of this subsection or twenty percent,
6 whichever is greater, shall be the district's maximum levy percentage
7 for levies collected in that calendar year.

8 (e) For levies to be collected in calendar years 1994 and 1995 the
9 maximum levy rate shall be the district's maximum levy percentage for
10 1993 plus four percent reduced by any levy reduction funds. For levies
11 collected in 1996, the prior year shall mean 1993.

12 (6) "Levy reduction funds" shall mean increases in state funds from
13 the prior school year for programs included under subsection (4) of
14 this section: (a) That are not attributable to enrollment changes,
15 compensation increases, or inflationary adjustments; and (b) that are
16 or were specifically identified as levy reduction funds in the
17 appropriations act. If levy reduction funds are dependent on formula
18 factors which would not be finalized until after the start of the
19 current school year, the superintendent of public instruction shall
20 estimate the total amount of levy reduction funds by using prior school
21 year data in place of current school year data. Levy reduction funds
22 shall not include moneys received by school districts from cities or
23 counties.

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

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

29 (9) The superintendent of public instruction shall develop rules
30 and regulations and inform school districts of the pertinent data
31 necessary to carry out the provisions of this section.

32 **Sec. 2.** RCW 28A.500.010 and 1992 c 49 s 2 are each amended to read
33 as follows:

34 (1) Commencing with taxes assessed in (~~1988~~) 1993 to be collected
35 in calendar year (~~1989~~) 1994 and thereafter, in addition to a school
36 district's other general fund allocations, each eligible district shall
37 be provided local effort assistance funds as provided in this section.
38 Such funds are not part of the district's basic education allocation.

1 For (~~the first~~) distribution of local effort assistance funds
2 provided under this section in calendar years (~~1989~~) 1994 and 1995,
3 state funds may be prorated (~~according to the formula in this~~
4 ~~section~~) as provided in the omnibus appropriations act.

5 (2)(a) "Prior tax collection year" shall mean the year immediately
6 preceding the year in which the local effort assistance shall be
7 allocated.

8 (b) The "state-wide average (~~ten~~) twelve percent levy rate" shall
9 mean (~~ten~~) twelve percent of the total levy bases as defined in RCW
10 84.52.0531(4) summed for all school districts, and divided by the total
11 assessed valuation for excess levy purposes in the prior tax collection
12 year for all districts as adjusted to one hundred percent by the county
13 indicated ratio established in RCW 84.48.075.

14 (c) The "~~ten~~) twelve percent levy rate" of a district shall
15 mean:

16 (i) (~~Ten~~) twelve percent of the district's levy base as defined
17 in RCW 84.52.0531(4), plus one-half of any amount computed under RCW
18 84.52.0531(3)(b) in the case of nonhigh school districts; divided by

19 (ii) The district's assessed valuation for excess levy purposes for
20 the prior tax collection year as adjusted to one hundred percent by the
21 county indicated ratio.

22 (d) "Eligible districts" shall mean those districts with a (~~ten~~)
23 twelve percent levy rate which exceeds the state-wide average (~~ten~~)
24 twelve percent levy rate.

25 (3) Allocation of state matching funds to eligible districts for
26 local effort assistance shall be determined as follows:

27 (a) Funds raised by the district through maintenance and operation
28 levies during that tax collection year shall be matched with state
29 funds using the following ratio of state funds to levy funds: (i) The
30 difference between the district's (~~ten~~) twelve percent levy rate and
31 the state-wide average (~~ten~~) twelve percent levy rate; to (ii) the
32 state-wide average (~~ten~~) twelve percent levy rate.

33 (b) The maximum amount of state matching funds for which a district
34 may be eligible in any tax collection year shall be (~~ten~~) twelve
35 percent of the district's levy base as defined in RCW 84.52.0531(4),
36 multiplied by the following percentage: (i) The difference between the
37 district's (~~ten~~) twelve percent levy rate and the state-wide average
38 (~~ten~~) twelve percent levy rate; divided by (ii) the district's
39 (~~ten~~) twelve percent levy rate.

1 ~~(4)((a) Through tax collection year 1992, fifty five percent of~~
2 ~~local effort assistance funds shall be distributed to qualifying~~
3 ~~districts during the applicable tax collection year on or before June~~
4 ~~30 and forty five percent shall be distributed on or before December 31~~
5 ~~of any year.~~

6 ~~(b))~~ In tax collection year 1993 and thereafter, local effort
7 assistance funds shall be distributed to qualifying districts as
8 follows:

9 ~~((i))~~ (a) Thirty percent in April;

10 ~~((ii))~~ (b) Twenty-three percent in May;

11 ~~((iii))~~ (c) Two percent in June;

12 ~~((iv) Twenty six)~~ (d) Seventeen percent in August;

13 (e) Nine percent in October;

14 ~~((v))~~ (f) Seventeen percent in November; and

15 ~~((vi))~~ (g) Two percent in December.

16 NEW SECTION. Sec. 3. Section 2 of this act shall expire December
17 31, 1995."

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20 ADOPTED 4/15/93

21 On page 1, line 1 of the title, after "levies;" strike the
22 remainder of the title and insert "amending RCW 84.52.0531 and
23 28A.500.010; and providing an expiration date."

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