

**SB 6094** - S AMD 469  
By Senator Carlson

6/10/03 ADOPTED

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 84.52.0531 and 1997 c 259 s 2 are each amended to  
4 read as follows:

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

8 (1) For excess levies for collection in calendar year 1997, the  
9 maximum dollar amount shall be calculated pursuant to the laws and  
10 rules in effect in November 1996.

11 (2) For excess levies for collection in calendar year 1998 and  
12 thereafter, the maximum dollar amount shall be the sum of (a) plus or  
13 minus (b) and (c) of this subsection minus (d) of this subsection:

14 (a) The district's levy base as defined in subsections (3) and (4)  
15 of this section multiplied by the district's maximum levy percentage as  
16 defined in subsection ((+4)) (5) of this section;

17 (b) For districts in a high/nonhigh relationship, the high school  
18 district's maximum levy amount shall be reduced and the nonhigh school  
19 district's maximum levy amount shall be increased by an amount equal to  
20 the estimated amount of the nonhigh payment due to the high school  
21 district under RCW 28A.545.030(3) and 28A.545.050 for the school year  
22 commencing the year of the levy;

23 (c) For districts in an interdistrict cooperative agreement, the  
24 nonresident school district's maximum levy amount shall be reduced and  
25 the resident school district's maximum levy amount shall be increased  
26 by an amount equal to the per pupil basic education allocation included  
27 in the nonresident district's levy base under subsection (3) of this  
28 section multiplied by:

29 (i) The number of full-time equivalent students served from the  
30 resident district in the prior school year; multiplied by:

31 (ii) The serving district's maximum levy percentage determined  
32 under subsection ((+4)) (5) of this section; increased by:

1 (iii) The percent increase per full-time equivalent student as  
2 stated in the state basic education appropriation section of the  
3 biennial budget between the prior school year and the current school  
4 year divided by fifty-five percent;

5 (d) The district's maximum levy amount shall be reduced by the  
6 maximum amount of state matching funds for which the district is  
7 eligible under RCW 28A.500.010.

8 (3) For excess levies for collection in calendar year 1998 and  
9 thereafter, a district's levy base shall be the sum of allocations in  
10 (a) through (c) of this subsection received by the district for the  
11 prior school year, including allocations for compensation increases,  
12 plus the sum of such allocations multiplied by the percent increase per  
13 full time equivalent student as stated in the state basic education  
14 appropriation section of the biennial budget between the prior school  
15 year and the current school year and divided by fifty-five percent. A  
16 district's levy base shall not include local school district property  
17 tax levies or other local revenues, or state and federal allocations  
18 not identified in (a) through (c) of this subsection.

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

21 (b) State and federal categorical allocations for the following  
22 programs:

23 (i) Pupil transportation;

24 (ii) Special education;

25 (iii) Education of highly capable students;

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

29 (v) Food services; and

30 (vi) Statewide block grant programs; (~~and~~)

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

34 (d) Beginning with calendar year 2005 calculations, the federal  
35 allocations received directly by a district for purposes of this  
36 subsection (3) shall be the allocations from the second prior school  
37 year. The federal revenues shall be adjusted by inflation as  
38 determined by the office of the superintendent of public instruction.  
39 For purposes of this subsection, "second prior school year" means the

1 school year completed two years prior to the year in which the levies  
2 are to be collected; and

3 (e) Beginning with calendar year 2005 calculations, revenues  
4 included in the levy base shall be reduced for revenues received as a  
5 fiscal agent. The office of the superintendent of public instruction  
6 shall adopt rules defining "revenues received as a fiscal agent".

7 (4) For excess levies for collection in calendar years 2004 and  
8 2005, in addition to the allocations included under subsection (3)(a)  
9 through (c) of this section, a district's levy base shall also include  
10 the difference between the state allocations under subsection (3)(a)  
11 and (b) of this section and the amount the district would have received  
12 if (a) the district's base salary for certificated instructional staff  
13 for purposes of determining state basic education allocations had been  
14 the same as the highest base salary for that school year on the  
15 supporting LEAP salary document referenced in the omnibus  
16 appropriations act; and (b) the district's salaries for certificated  
17 administrators and classified staff for purposes of determining state  
18 basic education allocations had been the same as the highest  
19 certificated administrator and classified staff salaries for that  
20 school year on the supporting LEAP salary document referenced in the  
21 omnibus appropriations act. For calendar years 2004 and 2005, the  
22 additional amounts provided under this subsection shall not be used in  
23 the calculation of levy base for the purpose of determining local  
24 effort assistance allocations under chapter 28A.500 RCW.

25 (5) A district's maximum levy percentage shall be twenty-two  
26 percent in 1998 and twenty-four percent in 1999 and every year  
27 thereafter; plus, for qualifying districts, the grandfathered  
28 percentage determined as follows:

29 (a) For 1997, the difference between the district's 1993 maximum  
30 levy percentage and twenty percent; and

31 (b) For 1998 and thereafter, the percentage calculated as follows:

32 (i) Multiply the grandfathered percentage for the prior year times  
33 the district's levy base determined under subsection (3) of this  
34 section;

35 (ii) Reduce the result of (b)(i) of this subsection by any levy  
36 reduction funds as defined in subsection ~~((+5+))~~ (6) of this section  
37 that are to be allocated to the district for the current school year;

38 (iii) Divide the result of (b)(ii) of this subsection by the  
39 district's levy base; and

1 (iv) Take the greater of zero or the percentage calculated in  
2 (b)(iii) of this subsection.

3 ~~((+5))~~ (6) "Levy reduction funds" shall mean increases in state  
4 funds from the prior school year for programs included under  
5 subsections (3) and (4) of this section: (a) That are not attributable  
6 to enrollment changes, compensation increases, or inflationary  
7 adjustments; and (b) that are or were specifically identified as levy  
8 reduction funds in the appropriations act. If levy reduction funds are  
9 dependent on formula factors which would not be finalized until after  
10 the start of the current school year, the superintendent of public  
11 instruction shall estimate the total amount of levy reduction funds by  
12 using prior school year data in place of current school year data.  
13 Levy reduction funds shall not include moneys received by school  
14 districts from cities or counties.

15 ~~((+6))~~ (7) For the purposes of this section, "prior school year"  
16 means the most recent school year completed prior to the year in which  
17 the levies are to be collected.

18 ~~((+7))~~ (8) For the purposes of this section, "current school year"  
19 means the year immediately following the prior school year.

20 ~~((+8))~~ (9) Funds collected from transportation vehicle fund tax  
21 levies shall not be subject to the levy limitations in this section.

22 ~~((+9))~~ (10) The superintendent of public instruction shall develop  
23 rules and regulations and inform school districts of the pertinent data  
24 necessary to carry out the provisions of this section."

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27 On page 1, line 1 of the title, after "calculations;" strike the  
28 remainder of the title and insert "amending RCW 84.52.0531."

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**EFFECT:** Clarifies that the levy base changes are for the 2004 and  
2005 calendar years only. Clarifies that the fiscal agent changes  
begin with calendar year 2005 calculations.