
SENATE BILL 6211

State of Washington 58th Legislature 2004 Regular Session

By Senators Carlson, Kohl-Welles, Esser, Swecker, Schmidt,
Finkbeiner, Brandland, Pflug, Roach, Rasmussen and Murray

Read first time 01/14/2004. Referred to Committee on Education.

1 AN ACT Relating to school district levy base calculations; and
2 amending RCW 84.52.0531.

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

4 **Sec. 1.** RCW 84.52.0531 and 1997 c 259 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 1997, the
10 maximum dollar amount shall be calculated pursuant to the laws and
11 rules in effect in November 1996.

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

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

18 (b) For districts in a high/nonhigh relationship, the high school
19 district's maximum levy amount shall be reduced and the nonhigh school

1 district's maximum levy amount shall be increased by an amount equal to
2 the estimated amount of the nonhigh payment due to the high school
3 district under RCW 28A.545.030(3) and 28A.545.050 for the school year
4 commencing the year of the levy;

5 (c) For districts in an interdistrict cooperative agreement, the
6 nonresident school district's maximum levy amount shall be reduced and
7 the resident school district's maximum levy amount shall be increased
8 by an amount equal to the per pupil basic education allocation included
9 in the nonresident district's levy base under subsection (3) of this
10 section multiplied by:

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

13 (ii) The serving district's maximum levy percentage determined
14 under subsection (~~((4))~~) (5) of this section; increased by:

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

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

22 (3) For excess levies for collection in calendar year 1998 and
23 thereafter, a district's levy base shall be the sum of allocations in
24 (a) through (c) of this subsection received by the district for the
25 prior school year, including allocations for compensation increases,
26 plus the sum of such allocations multiplied by the percent increase per
27 full time equivalent student as stated in the state basic education
28 appropriation section of the biennial budget between the prior school
29 year and the current school year and divided by fifty-five percent. A
30 district's levy base shall not include local school district property
31 tax levies or other local revenues, or state and federal allocations
32 not identified in (a) through (c) of this subsection.

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

35 (b) State and federal categorical allocations for the following
36 programs:

37 (i) Pupil transportation;

38 (ii) Special education;

- 1 (iii) Education of highly capable students;
- 2 (iv) Compensatory education, including but not limited to learning
3 assistance, migrant education, Indian education, refugee programs, and
4 bilingual education;
- 5 (v) Food services; and
- 6 (vi) Statewide block grant programs; and
- 7 (c) Any other federal allocations for elementary and secondary
8 school programs, including direct grants, other than federal impact aid
9 funds and allocations in lieu of taxes.

10 (4) For excess levies for collection in calendar years 2005 through
11 2008, in addition to the allocations included under subsection (3)(a)
12 through (c) of this section, a district's levy base shall also include
13 the difference between the state allocations under subsection (3)(a)
14 and (b) of this section and the amount the district would have received
15 if (a) the district's base salary for certificated instructional staff
16 for purposes of determining state basic education allocations had been
17 the same as the highest base salary for that school year on the
18 supporting LEAP salary document referenced in the omnibus
19 appropriations act; and (b) the district's salaries for certificated
20 administrators and classified staff for purposes of determining state
21 basic education allocations had been the same as the highest
22 certificated administrator and classified staff salaries for that
23 school year on the supporting LEAP salary document referenced in the
24 omnibus appropriations act. For calendar years 2005 through 2008, the
25 additional amounts provided under this subsection shall not be used in
26 the calculation of levy base for the purpose of determining local
27 effort assistance allocations under chapter 28A.500 RCW.

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

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

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

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

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

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

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

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

20 ~~((+6+))~~ (7) For the purposes of this section, "prior school year"
21 means the most recent school year completed prior to the year in which
22 the levies are to be collected.

23 ~~((+7+))~~ (8) For the purposes of this section, "current school year"
24 means the year immediately following the prior school year.

25 ~~((+8+))~~ (9) Funds collected from transportation vehicle fund tax
26 levies shall not be subject to the levy limitations in this section.

27 ~~((+9+))~~ (10) The superintendent of public instruction shall develop
28 rules and regulations and inform school districts of the pertinent data
29 necessary to carry out the provisions of this section.

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