

WAC 392-139-310 Determination of excess levy base. The superintendent of public instruction shall calculate each school district's excess levy base as provided in this section.

(1) Sum the following state and federal allocations from the prior school year(s) as determined in subsections (4) and (5) of this section:

(a) The basic education allocation as defined in WAC 392-139-115 and as reported on the August Report 1191;

(b) The state and federal categorical allocations for the following:

(i) Pupil transportation. Allocations for pupil transportation include allocations for the following accounts:

- 4199 Transportation - Operations;
- 4399 Transportation - Operations;
- 4499 Transportation - Depreciation;
- 6199 Transportation - Operations;
- 6299 Transportation - Operations; and
- 6399 Transportation - Operations.

(ii) Special education. Allocations for special education include allocations for the following accounts:

- 4121 Special education;
- 4122 Special education - Infants and toddlers - State;
- 4321 Special education;
- 4322 Special education - Infants and toddlers - State;
- 6114 Federal Stimulus - IDEA;
- 6124 Special education supplemental;
- 6125 Special education - Infants and toddlers - Federal;
- 6214 Federal Stimulus - IDEA;
- 6224 Special education supplemental;
- 6225 Special education - Infants and toddlers - Federal;
- 6314 Federal Stimulus - IDEA;
- 6324 Special education supplemental; and
- 6325 Special education - Infants and toddlers - Federal.

(iii) Education of highly capable students. Allocations for education of highly capable students include allocations identified by account 4174 Highly capable.

(iv) Compensatory education. Allocations for compensatory education include allocations identified by the following accounts:

- 3100 Barrier reduction;
- 4155 Learning assistance;
- 4165 Transitional bilingual;
- 4365 Transitional bilingual;
- 6111 Federal Stimulus - Title 1;
- 6151 Disadvantaged;
- 6153 Migrant;
- 6164 Limited English proficiency;
- 6211 Federal Stimulus - Title 1;
- 6251 Disadvantaged;
- 6253 Migrant;
- 6264 Limited English proficiency;
- 6267 Indian education - JOB;
- 6268 Indian education - ED;
- 6311 Federal Stimulus - Title 1;
- 6351 Disadvantaged;

6353 Migrant;
6364 Limited English proficiency;
6367 Indian education - JOM; and
6368 Indian education - ED.

(v) Food services. Allocations for food services include allocations identified by the following accounts:

4198 School food services (state);
4398 School food services;
6198 School food services (federal);
6298 School food services;
6398 School food services; and
6998 USDA commodities.

(vi) Statewide block grant programs. Allocations for statewide block grant programs include allocations identified by the following accounts:

6113 Federal Stimulus - State Fiscal Stabilization Fund;
6176 Targeted assistance;
6213 Federal Stimulus - State Fiscal Stabilization Fund;
6276 Targeted assistance;
6313 Federal Stimulus - State Fiscal Stabilization Fund; and
6376 Targeted assistance.

(c) General federal programs. Allocations for general federal programs identified by the following accounts:

5200 General purpose direct federal grants - Unassigned;
6100 Special purpose - OSPI - Unassigned;
6112 Federal Stimulus - School Improvement;
6118 Federal Stimulus - Competitive Grants;
6119 Federal Stimulus - Other;
6121 Special education - Medicaid reimbursement;
6138 Secondary vocational education;
6146 Skills center;
6152 School improvement;
6154 Reading first;
6162 Math and science - Professional development;
6200 Direct special purpose grants;
6212 Federal Stimulus - School Improvement;
6218 Federal Stimulus - Competitive Grants;
6219 Federal Stimulus - Other;
6221 Special education - Medicaid reimbursement;
6238 Secondary vocational education;
6246 Skills center;
6252 School improvement;
6254 Reading first;
6262 Math and science - Professional development;
6300 Federal grants through other agencies - Unassigned;
6310 Medicaid administrative match;
6312 Federal Stimulus - School Improvement;
6318 Federal Stimulus - Competitive Grants;
6319 Federal Stimulus - Other;
6321 Special education - Medicaid reimbursement;
6338 Secondary vocational education;
6346 Skills center;
6352 School improvement;
6354 Reading first; and

6362 Math and science - Professional development.

(2) Increase the result obtained in subsection (1) of this section by the percentage increase per full-time equivalent student in the state basic education appropriation between the prior school year and the current school year as stated in the state Operating Appropriations Act divided by 0.55.

(3) Revenue accounts referenced in this section are defined in the accounting manual for public school districts in the state of Washington.

(4) The dollar amount of revenues for state and federal categorical allocations identified in this section shall come from the following sources:

(a) The following state and federal categorical allocations are taken from the Report 1197 Column A (Annual Allotment Due):

- 3100 Barrier reduction;
- 4121 Special education;
- 4122 Special education - Infants and toddlers - State;
- 4155 Learning assistance;
- 4165 Transitional bilingual;
- 4174 Highly capable;
- 4198 School food services (state);
- 4199 Transportation - Operations;
- 4499 Transportation - Depreciation;
- 6111 Federal Stimulus - Title 1;
- 6112 Federal Stimulus - School Improvement;
- 6113 Federal Stimulus - State Fiscal Stabilization Fund;
- 6114 Federal Stimulus - IDEA, one-half the August 2010 amount will be used in the 2011 calculation, and one-half in the 2012;
- 6118 Federal Stimulus - Competitive Grants;
- 6119 Federal Stimulus - Other;
- 6121 Special education - Medicaid reimbursements;
- 6124 Special education - Supplemental; however, for the federal safety net portion, the amount awarded rather than the amount included on report 1197 will be used;
- 6125 Special education - Infants and toddlers - Federal;
- 6138 Secondary vocational education;
- 6146 Skills center;
- 6151 Disadvantaged;
- 6152 School improvement;
- 6153 Migrant;
- 6154 Reading first;
- 6162 Math and science - Professional development;
- 6164 Limited English proficiency;
- 6176 Targeted assistance;
- 6198 School food services (federal); and
- 6199 Transportation - Operations.

(b) For the 2004 calendar year, the following state and federal allocations are taken from the F-195 budget including budget extensions.

For the 2005 calendar year and thereafter, the following federal allocations shall be taken from the school district's second prior year F-196 annual financial report:

- 4321 Special education;
- 4322 Special education - Infants and toddlers - State;
- 4365 Transitional bilingual;

4398 School food services;
4399 Transportation - Operations;
5200 General purpose direct federal grants - Unassigned;
6100 Special purpose - OSPI - Unassigned;
6200 Direct special purpose grants;
6211 Federal Stimulus - Title 1;
6212 Federal Stimulus - School Improvement;
6213 Federal Stimulus - State Fiscal Stabilization Fund;
6214 Federal Stimulus - IDEA;
6218 Federal Stimulus - Competitive Grants;
6219 Federal Stimulus - Other;
6221 Special education - Medicaid reimbursement;
6224 Special education supplemental;
6225 Special education - Infants and toddlers - Federal;
6238 Secondary vocational education;
6246 Skills center;
6251 Disadvantaged;
6252 School improvement;
6253 Migrant;
6254 Reading first;
6262 Math and science - Professional development;
6264 Limited English proficiency;
6267 Indian education - JOM;
6268 Indian education - ED;
6276 Targeted assistance;
6298 School food services;
6299 Transportation - Operations;
6300 Federal grants through other agencies - Unassigned;
6310 Medicaid administrative match;
6311 Federal Stimulus - Title 1;
6312 Federal Stimulus - School Improvement;
6313 Federal Stimulus - State Fiscal Stabilization Fund;
6314 Federal Stimulus - IDEA;
6318 Federal Stimulus - Competitive Grants;
6319 Federal Stimulus - Other;
6321 Special education - Medicaid reimbursement;
6324 Special education supplemental;
6325 Special education - Infants and toddlers - Federal;
6338 Secondary vocational education;
6346 Skills center;
6351 Disadvantaged;
6352 School improvement;
6353 Migrant;
6354 Reading first;
6362 Math and science - Professional development;
6364 Limited English proficiency;
6367 Indian education - JOM;
6368 Indian education - ED;
6376 Targeted assistance;
6398 School food services;
6399 Transportation - Operations; and
6998 USDA commodities.

(5) Effective for levy authority and local effort assistance calculations for the 2005 calendar year and thereafter:

(a) District revenues determined in subsection (4) of this section shall be reduced for revenues received as a fiscal agent. School

districts shall report fiscal agent revenues pursuant to instructions provided by the superintendent of public instruction.

(b) The amount determined in subsection (4)(b) of this section, after adjustment for fiscal agent moneys, shall be inflated for one year using the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent twelve-month period by the Bureau of Economic Analysis of the Federal Department of Commerce.

(6) State and federal moneys generated by a school district's students and redirected by the superintendent of public instruction to an educational service district at the request of the school district shall be included in the district's levy base.

(7) State basic education moneys generated by a school district's students and allocated directly to a technical college shall be included in the district's levy base.

(8) Funding which the district would have received calculated pursuant to RCW 84.52.0531 shall be included in the district's levy base.

[Statutory Authority: RCW 28A.150.290 and 28A.710.220. WSR 16-18-027, § 392-139-310, filed 8/26/16, effective 9/26/16. Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 14-17-009, § 392-139-310, filed 8/7/14, effective 9/7/14; WSR 13-05-050, § 392-139-310, filed 2/13/13, effective 3/16/13; WSR 10-19-030, § 392-139-310, filed 9/9/10, effective 10/10/10. Statutory Authority: RCW 28A.150.290. WSR 08-20-054, § 392-139-310, filed 9/24/08, effective 10/25/08; WSR 07-21-037, § 392-139-310, filed 10/10/07, effective 11/10/07; WSR 06-17-142, § 392-139-310, filed 8/22/06, effective 9/22/06. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 03-21-040, § 392-139-310, filed 10/8/03, effective 11/8/03. Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 02-17-113, § 392-139-310, filed 8/21/02, effective 9/21/02; WSR 01-22-098, § 392-139-310, filed 11/6/01, effective 12/7/01. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-310, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-310, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-310, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-310, filed 10/20/93, effective 11/20/93; WSR 92-19-124 (Order 92-07), § 392-139-310, filed 9/21/92, effective 10/22/92. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-310, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-310, filed 1/8/88.]