

1 1932-S.E AMH H3935.1

2 **ESHB 1932** - H AMD 0123 ADOPTED 2/18/92

3 By Representative Lock

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

7 "Sec. 1. RCW 84.52.0531 and 1990 c 33 s 601 are each amended to
8 read 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 ~~((2) For the purposes of subsection (5) of this section, a base~~
25 ~~year levy percentage shall be established. The base year levy~~
26 ~~percentage shall be equal to the greater of: (a) The district's actual~~
27 ~~levy percentage for calendar year 1985, (b) the average levy percentage~~
28 ~~for all school district levies in the state in calendar year 1985, or~~

1 ~~(c) the average levy percentage for all school district levies in the~~
2 ~~educational service district of the district in calendar year 1985.)~~

3 (3) For excess levies for collection in calendar year ~~((1988))~~ 1993
4 and thereafter, the maximum dollar amount shall be the ~~((total of))~~ sum
5 of (a) and (b) 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~~((s))~~ (5) ~~((and (6)))~~ of this section; ~~((plus))~~

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; ~~((less))~~

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 ~~((1988))~~ 1993
21 and thereafter, a district's levy base shall be the sum of ~~((the~~
22 ~~following))~~ allocations in (a) through (c) of this subsection received
23 by the district for the prior school year, including allocations for
24 compensation increases, ~~((adjusted))~~ plus the sum of such allocations
25 multiplied by the percent increase per full time equivalent student as
26 stated in the state basic education appropriation section of the
27 biennial budget between the prior school year and the current school
28 year~~((+))~~ and divided by fifty-five percent. A district's levy base
29 shall not include local school district property tax levies or other

1 local revenues, or state and federal allocations not identified in (a)
2 through (c) of this subsection.

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

5 (b) State and federal categorical allocations for the following
6 programs:

7 (i) Pupil transportation;

8 (ii) Handicapped education;

9 (iii) Education of highly capable students;

10 (iv) Compensatory education, including but not limited to learning
11 assistance, migrant education, Indian education, refugee programs, and
12 bilingual education;

13 (v) Food services; and

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

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

18 ~~(5) ((For levies to be collected in calendar year 1988, a~~
19 ~~district's maximum levy percentage shall be determined as follows:~~

20 ~~(a) Multiply the district's base year levy percentage as defined in~~
21 ~~subsection (2) of this section by the district's levy base as~~
22 ~~determined in subsection (4) of this section;~~

23 ~~(b) Reduce the amount in (a) of this subsection by the total~~
24 ~~estimated amount of any levy reduction funds as defined in subsection~~
25 ~~(7) of this section which are to be allocated to the district for the~~
26 ~~1987-88 school year;~~

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

1 ~~(d) The percentage in (c) of this subsection or twenty percent,~~
2 ~~whichever is greater, shall be the district's maximum levy percentage~~
3 ~~for levies collected in calendar year 1988.~~

4 ~~(6))~~ For excess levies for collection in calendar year ~~((1989))~~
5 1993 and thereafter, a district's maximum levy percentage shall be
6 determined as follows:

7 (a) Multiply the district's maximum levy percentage for the prior
8 year ~~((or thirty percent, whichever is less,))~~ by the district's levy
9 base as determined in subsection (4) of this section;

10 (b) Reduce the amount in (a) of this subsection by the total
11 estimated amount of any levy reduction funds as defined in subsection
12 ~~((+7))~~ (6) of this section which are to be allocated to the district
13 for the current school year;

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

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

19 ~~((+7))~~ (6) "Levy reduction funds" shall mean increases in state
20 funds from the prior school year for programs included under subsection
21 (4) of this section: (a) That are not attributable to enrollment
22 changes, compensation increases, or inflationary adjustments; and (b)
23 that are or were specifically identified as levy reduction funds in the
24 appropriations act. If levy reduction funds are dependent on formula
25 factors which would not be finalized until after the start of the
26 current school year, the superintendent of public instruction shall
27 estimate the total amount of levy reduction funds by using prior school
28 year data in place of current school year data. Levy reduction funds
29 shall not include moneys received by school districts from cities or
30 counties.

1 (~~(8)~~) (7) For the purposes of this section, "prior school year"
2 shall mean the most recent school year completed prior to the year in
3 which the levies are to be collected.

4 (~~(9)~~) (8) For the purposes of this section, "current school year"
5 shall mean the year immediately following the prior school year.

6 (~~(10)~~) (9) The superintendent of public instruction shall develop
7 rules and regulations and inform school districts of the pertinent data
8 necessary to carry out the provisions of this section."

9 "**Sec. 2.** RCW 28A.500.010 and 1987 1st ex.s. c 2 s 102 are each
10 amended to read as follows:

11 (1) Commencing with taxes assessed in 1988 to be collected in
12 calendar year 1989 and thereafter, in addition to a school district's
13 other general fund allocations, each eligible district shall be
14 provided local effort assistance funds as provided in this section.
15 Such funds are not part of the district's basic education allocation.
16 For the first distribution of local effort assistance funds provided
17 under this section in calendar year 1989, state funds may be prorated
18 according to the formula in this section.

19 (2) (a) "Prior tax collection year" shall mean the year immediately
20 preceding the year in which the local effort assistance shall be
21 allocated.

22 (b) The "state-wide average ten percent levy rate" shall mean ten
23 percent of the total levy bases as defined in RCW 84.52.0531(4) summed
24 for all school districts, and divided by the total assessed valuation
25 for excess levy purposes in the prior tax collection year for all
26 districts as adjusted to one hundred percent by the county indicated
27 ratio established in RCW 84.48.075.

28 (c) The "ten percent levy rate" of a district shall mean:

1 (i) Ten percent of the district's levy base as defined in RCW
2 84.52.0531(4), plus one-half of any amount computed under RCW
3 84.52.0531(3)(b) in the case of nonhigh school districts; divided by

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

7 (d) "Eligible districts" shall mean those districts with a ten
8 percent levy rate which exceeds the state-wide average ten percent levy
9 rate.

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

12 (a) Funds raised by the district through maintenance and operation
13 levies during that tax collection year shall be matched with state
14 funds using the following ratio of state funds to levy funds: (i) The
15 difference between the district's ten percent levy rate and the state-
16 wide average ten percent levy rate; to (ii) the state-wide average ten
17 percent levy rate.

18 (b) The maximum amount of state matching funds for which a district
19 may be eligible in any tax collection year shall be ten percent of the
20 district's levy base as defined in RCW 84.52.0531(4), multiplied by the
21 following percentage: (i) The difference between the district's ten
22 percent levy rate and the state-wide average ten percent levy rate;
23 divided by (ii) the district's ten percent levy rate.

24 (4)(a) Through tax collection year 1992, fifty-five percent of
25 local effort assistance funds shall be distributed to qualifying
26 districts during the applicable tax collection year on or before June
27 30 and forty-five percent shall be distributed on or before December 31
28 of any year.

1 (b) In tax collection year 1993 and thereafter, local effort
2 assistance funds shall be distributed to qualifying districts as
3 follows:

4 (i) Thirty percent in April;

5 (ii) Twenty-three percent in May;

6 (iii) Two percent in June;

7 (iv) Twenty-six percent in October;

8 (v) Seventeen percent in November; and

9 (vi) Two percent in December."

10 **ESHB 1932** - H AMD

11 By Representative

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13 On page 1, line 1 of the title, after "districts;" strike the
14 remainder of the title and insert "and amending RCW 84.52.0531 and
15 28A.500.010."