

2009 LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE

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State Total School District

SUMMARY

A.	2009 Levy Base (Sched. I, Line I)	\$8,035,249,666
B.	2009 Levy Authority Percentage [Prior Year %]	25.31%
C.	Levy Authority Before Transfers [A * B]	\$2,033,976,050
D.	Nonhigh and Interdistrict Transfers [Sch. IV, Line E]	\$0
E.	Levy Authority After Transfers [C + D]	\$2,033,976,050
F.	Maximum 2009 Local Effort Assistance [Sch. II, Line G]	\$238,621,883
G.	2009 Levy Authority [E - F]	\$1,795,354,167
H.	2009 Levy Authority per Laws of 2009, ESHB 1694, section 908	\$1,797,208,567

SCHEDULE I - 2009 LEVY BASE

A.	State 2007-08 School Year Allocations through OSPI:	
	3100 Basic Education [Rpt. 1191 Lines A14 + C3 + Rpt 1197 310003 A]	\$4,782,842,058
	3100 Basic Education Technical College Direct Pay	\$4,174,490
	310004 Full Day Kindergarten [Rpt. 1197 Column A]	\$19,045,574
	4121 Special Education Program [Rpt. 1197 Column A]	\$575,174,484
	4121 Special Education ESD Cooperative [Rpt. 1220 Line J.]	\$7,384,668
	4134 Middle School Vocational [Rpt. 1197 Column A]	\$892,792
	4155 Learning Assistance Program [Rpt. 1197 Column A]	\$94,948,001
	4163 Promoting Academic Success [Report 1197 Column A]	\$25,414,133
	4165 Transitional Bilingual [Report 1197 Column A]	\$68,189,842
	4166 Student Achievement [Report 1197 Column A]	\$439,271,494
	4174 Highly Capable [Rpt. 1197 Column A]	\$8,443,079
	4175 Professional Development [Rpt. 1197 Column A]	\$18,909,287
	4198 School Food Services [Rpt. 1197 Column A]	\$9,783,024
	4199 Transportation - Operations [Rpt. 1197 Column A]	\$250,924,180
	4499 Transportation Reimb. - Depreciation [Rpt. 1197 Column A]	\$38,160,301
	SSB6211 2+1.6 Percent Salary Increase plus Benefits for Formula Staff	\$127,522,760
	SSB6211 \$24 Increase per Student for Student Achievement (Tech Coll 832.96 + Aug 2008 Rpt 1191E 974,614.75 ) * \$24 =	\$23,410,745
B.	Federal 2007-08 School Year Allocations through OSPI:	
	6121 Special Purpose, Medicaid Reimb. [Rpt. From D.S.H.S.]	\$12,774,733
	6124 Special Education Supplemental [Rpt. 1197 Column A]	\$197,754,490
	6124 District Allocation Redirected to ESD	\$4,112,116
	6138 Secondary Vocational Ed., [Rpt. 1197 Column A]	\$8,511,909
	6146 Skills Center [Rpt. 1197 Column A]	\$666,633
	6151 Remediation, [Rpt. 1197 Column A]	\$192,430,402
	6152 School Improvement, [Rpt. 1197 Column A]	\$67,083,784
	6152 District Safe and Drug Free Allocation Redirected to ESD	\$1,759,771
	6153 Migrant, [Rpt. 1197 Column A]	\$13,625,525
	6154 Reading First, [Rpt. 1197 Column A]	\$11,915,724
	6164 Limited English, [Rpt. 1197 Column A]	\$14,811,333
	6176 Targeted Assistance [Rpt. 1197 Column A]	\$0
	6198 School Food Services [Rpt. 1197 Column A]	\$160,789,622
	6199 Transportation Operations [Rpt. 1197 Column A]	\$0
C.	2006-07 School Year Revenue from F-196:	
	4321 Special Education [Rpt. F-196]	\$117,212
	4365 Transitional Bilingual [Rpt. F-196]	\$0
	4398 School Food Services [Rpt. F-196]	\$0
	4399 Transportation Operations [Rpt. F-196]	\$4,714
	5200 Gen. Purpose Direct Grants, Unassd [Rpt. F-196]	\$1,977,393
	6100 Special Purpose, SPI, Unassigned [Rpt. F-196]	\$4,305,155
	6200 Direct Special Purpose Grants [Rpt. F-196]	\$15,118,847
	6221 Special Education - Medicaid Reimbursements [Rpt. F-196]	\$0
	6224 Special Education - Supplemental [Rpt. F-196]	\$0
	6238 Secondary Vocational Education [Rpt. F-196]	\$0
	6246 Skills Center [Rpt. F-196]	\$0
	6251 Disadvantaged [Rpt. F-196]	\$0
	6252 School Improvement [Rpt. F-196]	\$417,257
	6253 Migrant [Rpt. F-196]	\$0
	6254 Reading First [Rpt. F-196]	\$0
	6262 Math & Science - Professional Development [Rpt. F-196]	\$0
	6264 Bilingual [Rpt. F-196]	\$0

6267	Indian Education - JOM [Rpt. F-196]	\$42,945
6268	Indian Education - ED [Rpt. F-196]	\$4,162,500
6276	Targeted Assistance [Rpt. F-196]	\$7,712
6298	School Food Service [Rpt. F-196]	\$0
6299	Transportation Operations [Rpt. F-196]	\$0
6300	Federal Grants Through Other Agencies [Rpt. F-196]	\$11,475,531
6310	Medicaid Administrative Match [Rpt. F-196]	\$7,934,406
6321	Special Education - Medicaid Reimbursement [Rpt. F-196]	\$514,961
6324	Special Education - Supplemental [Rpt. F-196]	\$548,303
6338	Secondary Vocational Education [Rpt. F-196]	\$70,066
6346	Skills Center [Rpt. F-196]	\$0
6351	Disadvantaged [Rpt. F-196]	\$5,772
6352	School Improvement [Rpt. F-196]	\$622,222
6353	Migrant [Rpt. F-196]	\$0
6354	Reading First [Rpt. F-196]	\$61,145
6362	Math & Science - Professional Development [Rpt. F-196]	\$108,921
6364	Limited English Proficiency [Rpt. F-196]	\$6,257
6367	Indian Education - JOM [Rpt. F-196]	\$105,073
6368	Indian Education - ED [Rpt. F-196]	\$56,745
6376	Targeted Assistance [Rpt. F-196]	\$158,908
6398	School Food Service [Rpt. F-196]	\$6,956
6399	Transportation Operations [Rpt. F-196]	\$24,635
6998	USDA Commodities [Rpt. F-196]	\$15,103,736
	Total Federal 2006-07 School Year Revenue:	\$62,957,373
D.	Percentage Change in the Implicit Price Deflator for the Prior 12 Mo.	3.131%
E.	Total Federal 2006-07 Revenue Adjusted by Price Deflator [C*(1+D)]	\$64,928,569
F.	Revenues Received as a Fiscal Agent [Form SPI Fiscal Agent]	\$758,283
G.	Total State and Federal Revenues in Levy Base [A+B+E-F]	\$7,244,897,242
H.	% Incr. in Basic Ed. Funding Per Pupil, 07-08 to 08-09	6.00%
I.	Excess Levy Base [G * (1 + (H / 0.55))]	\$8,035,249,666

**SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)**

A.	Levy Authority after Transfers [Summary, Line E]	\$2,033,976,050
B.	2009 Levy Authority Percentage [Prior Year %]	25.31%
C.	District 12% Levy Amount [(A / B) * .12]	\$963,879,418
D.	2007 Adj. Assessed Valuation, 2008 Levies [Sched. V]	\$974,533,700,489
E.	District 12% levy Rate [(C * 1000) / D]	0.989
F.	Statewide Average 12% Levy Rate [OSPI Calc.]	0.989
G.	Maximum 2009 LEA [(E - F) / E] * C	\$238,621,883

**SCHEDULE III - 2009 LEA PAYABLE**

A.	Certified Levy Needed to Qualify for Maximum LEA [II.C - II.G]	\$451,356,604
B.	Matching Ratio [(II.E - II.F) / II.F]	0.000
C.	2009 Certified M&O Levy Amount	\$1,638,446,684
D.	2009 LEA Payable [If C > A, then II.G, else C * B]	\$235,930,832
E.	January-August 2009 LEA [D * .72]	\$169,870,199
F.	September-December 2009 LEA [D * .28]	\$66,060,633

**SCHEDULE IV - NONHIGH AND INTERDISTRICT TRANSFERS**

A.	Nonhigh Sending District Transfer In - FTE From P-213					
	a.	b.	c.	d.	e.	
	2008-09	2007-08	2007-08	2009	2008	((a * d) +
Serving District	Est FTE	Act FTE	Est FTE	Levy Auth. Per Pupil	Cert. Levy Per Pupil	((b - c) * e))
						Transfer In

B. Nonhigh Serving District Transfer Out - FTE From P-213

	a.	b.	c.	d.	e.	
	2008-09	2007-08	2007-08	2009	2008	((a * d) +
Resident	Est FTE	Act FTE	Est FTE	Levy Auth.	Cert. Levy	((b - c) * e))
District				Per Pupil	Per Pupil	Transfer Out

B. Total Nonhigh Serving District Transfer Out 0

C. Interdistrict Program Sending District Transfer In - FTE From P-223

	a.	b.	
	2007-08	2009	(a * b)
Serving	Nonres FTE	Levy Auth.	Transfer In
District		Per Pupil	

C. Total Interdistrict Program Sending Transfer In 0

D. Interdistrict Program Serving District Transfer Out - FTE From P-223

	a.	b.	
	2007-08	2009	(a * b)
Resident	Nonres FTE	Levy Auth.	Transfer Out
District		Per Pupil	

D. Total Interdistrict Program Serving Transfer Out 0

E. Total Nonhigh and Interdist. Transfers (A - B + C - D) \$0

**SCHEDULE V - ADJUSTED ASSESSED VALUATION**

COUNTY	a. 2007 PROPERTY VALUE	b. INDICATED RATIO	c. 1/2 TAV ,80% GREATER OF TIMBER	ADJUSTED ASSESSED VALUATION ((a/(b/100)) + c)
STATEWIDE	839,909,155,000	86.5	3,540,457,715	974,533,700,489
<b>TOTAL ADJUSTED ASSESSED VALUATION</b>				<b>974,533,700,489</b>

COMMENTS ON REPORT F-780

This electronic report is the school district's official notice of 2009 local effort assistance (LEA) under chapter 28A.500 RCW. The calculation and amount of final 2009 levy authority is also shown.

LEVY AUTHORITY -----

Line H of the SUMMARY on page 1 shows the school district's general fund (M&O) levy authority for the 2009 calendar year. This is the maximum amount that can be certified to the county board of commissioners for collection in 2009. For school districts located in more than one county, the amount shown is the maximum combined levy amount for all counties. Calculations are made pursuant to Chapter 392-139 WAC.

CERTIFIED LEVY -----

Line C of Schedule III on page 2 shows the school district's general fund (M&O) certified levy amount for the 2009 calendar year. This is the amount reported to OSPI as certified to the county board of commissioners for collection in 2009.

LOCAL EFFORT ASSISTANCE -----

Schedules II and III show the 2009 LEA calculation and allocation.

LEA allocations for 2009 span two school district fiscal years. The portion of 2009 LEA allocation payable during the 2008-09 school year is shown on line E of Schedule III. LEA payments are made through the monthly apportionment process. The percent of the 2008-09 allocation payable each month is published in the Administrative Budgeting and Financial Reporting Policies and Procedures Handbook for School Districts Chapter BUD PREP section 4 page 2. LEA allocations appear on Report 1197, Statement of Apportionment, in Revenue Account 3300.

QUESTIONS -----

Further information and levy data summaries are posted to the Internet at <http://www.k12.wa.us/safs/>.

Questions regarding levy authority or LEA can be directed to Steve Shish, School Apportionment and Financial Services, 360/725-6307, FAX 360/664-3683, or e-mail [steve.shish@k12.wa.us](mailto:steve.shish@k12.wa.us).