

Chapter 392-139 WAC
FINANCE— (~~(MAINTENANCE AND OPERATION)~~) ENRICHMENT LEVIES

AMENDATORY SECTION (Amending WSR 00-09-017, filed 4/11/00, effective 5/12/00)

WAC 392-139-005 Purposes. The purposes of this chapter are to define the annual procedures that the superintendent of public instruction shall use to determine for each school district:

(1) The maximum dollar amount which may be levied on its behalf for (~~general fund maintenance and operation~~) enrichment support pursuant to RCW 84.52.053 and 84.52.0531; and

(2) The local effort assistance to be allocated to it pursuant to chapter 28A.500 RCW.

AMENDATORY SECTION (Amending WSR 03-21-040, filed 10/8/03, effective 11/8/03)

WAC 392-139-008 Effective date. This chapter applies to levy authority and local effort assistance calculations for the ((2005)) 2019 calendar year and thereafter. Levy authority and local effort assistance calculations for prior calendar years are governed by rules in effect as of January 1st of the calendar year.

AMENDATORY SECTION (Amending WSR 88-03-007, filed 1/8/88)

WAC 392-139-050 Definition(~~(—School year)~~). ((As used in this chapter, "school year" means the same as defined in WAC 392-121-031.))

(1) As used in this chapter, "calendar year" means the period commencing on January 1st and ending on December 31st. Unless otherwise stated, calendar year references including numeric references (e.g., 1994) are to the calendar year for which levy authority and local effort assistance are being calculated pursuant to this chapter.

(2) As used in this chapter, "certified excess levy" means the amount certified pursuant to RCW 84.52.020 by or on behalf of a school district to the board or boards of county commissioners of the county or counties of the school district for collection in a given calendar year for general fund enrichment support of the school district pursuant to RCW 84.52.053.

(3) As used in this chapter, the term "excess levy authority" means the maximum allowed dollar amount of a school district's certified excess levy for a given calendar year as determined pursuant to this chapter.

(4) "School year" means the same as defined in WAC 392-121-031.

~~((DEFINITIONS FOR EXCESS LEVY AUTHORITY))~~

AMENDATORY SECTION (Amending WSR 89-23-121, filed 11/22/89, effective 12/23/89)

WAC 392-139-297 General procedures. All processes, calculations, and procedures used by the superintendent of public instruction in the administration of this chapter shall be conditioned on the following:

(1) Only data collected and approved by the superintendent of public instruction shall be used.

(2) All calculations (~~(, except those related to levy reduction funds,)~~) that are dependent on data which are not final at the time the calculation is (~~(performed)~~) performed shall be based on estimates prepared by the superintendent of public instruction.

(3) (~~The calculation of levy reduction funds dependent on data that is not final at the time of the calculation will be calculated using prior school year data.~~)

~~(4))~~ The following rounding procedures shall be used:

- (a) Dollars to the nearest whole;
- (b) Student enrollments to the nearest two decimal places;
- (c) Percentages to the nearest two decimal places;
- (d) Ratios to the nearest three decimal places; and
- (e) Levy rates to the nearest six decimal places.

~~((5))~~ (4) The superintendent of public instruction shall provide each school district by August 31st of each year with the appropriate procedures for all calculations performed in this chapter.

~~((DETERMINATION OF)) EXCESS LEVY AUTHORITY~~

AMENDATORY SECTION (Amending WSR 01-22-098, filed 11/6/01, effective 12/7/01)

WAC 392-139-300 Establishment of excess levy authority for school districts—General. The maximum dollar amount of any school district's certified excess levy for any given calendar year shall equal the excess levy authority established by the superintendent of public instruction as (~~(follows)~~) the lesser of the following:

(1) ~~((Multiply the school district's excess levy base determined pursuant to WAC 392-139-310 by the school district's maximum excess levy percentage determined pursuant to WAC 392-139-320;~~

~~(2) Adjust the result obtained in subsection (1) of this section by the amount of the school district's excess levy authority transfers determined pursuant to WAC 392-139-330, 392-139-340, and 392-139-901; and~~

~~(3) Subtract the school district's maximum local effort assistance determined pursuant to WAC 392-139-660.)~~ The school district's maximum levy authority as calculated by the superintendent of public instruction pursuant to RCW 84.52.0531; or

(2) The maximum certified excess levy.

DETERMINATION OF LOCAL EFFORT ASSISTANCE ((FOR 1998 AND THEREAFTER))

AMENDATORY SECTION (Amending WSR 89-23-121, filed 11/22/89, effective 12/23/89)

WAC 392-139-665 Reporting of certified excess levy amounts. No later than the third Wednesday in December of each year, each educational service district shall report to the superintendent of public instruction the certified excess levies for the next calendar for school districts in the educational service district. ~~((Such))~~ The report shall include copies of the documents used to certify excess levies to the board or boards of county commissioners pursuant to RCW 84.52.020.

AMENDATORY SECTION (Amending WSR 90-12-080, filed 6/1/90, effective 7/2/90)

WAC 392-139-900 Notification of amounts calculated. The superintendent of public instruction shall provide notice of amounts calculated pursuant to this chapter as follows:

(1) Prior to ~~((October))~~ April 15th of each year, the superintendent of public instruction shall notify each school district of the results of calculations made for the school district for the ~~((next))~~ current calendar year including the following:

(a) Excess levy authority;

(b) ~~((Maximum excess levy percentage;~~

~~(e-))~~ Eligibility for local effort assistance; and

~~((d-))~~ (c) If eligible for local effort assistance:

(i) Maximum local effort assistance;

(ii) ~~((State matching ratio;))~~ Local effort assistance per thousand dollars of assessed valuation in the school district;

(iii) Certified excess levy necessary to qualify for maximum local effort assistance; and

(iv) ~~((Projected))~~ Local effort assistance allocation based on the superintendent of public instruction's estimate of certified excess levies for the ~~((next))~~ current calendar year at the time of the notice.

~~(2) ((Prior to November 15 of each year, the superintendent of public instruction shall notify the county assessor and chairman of the board of county commissioners of each county of excess levy authority for the next calendar year for those school districts headquartered in the county.~~

~~(3))~~ At the time of the ~~((January))~~ April apportionment payment each year, the superintendent of public instruction shall notify each eligible school district of the amount of the school district's local effort assistance allocations for the year.

AMENDATORY SECTION (Amending WSR 93-21-092, filed 10/20/93, effective 11/20/93)

WAC 392-139-902 Requests for review. At any time prior to ~~((October))~~ April 15th of the ~~((prior))~~ current calendar year, a school district may request review of calculations made pursuant to this chapter. The request shall be in writing and shall be signed by the school district superintendent or authorized official. The superintendent of public instruction will review calculations and respond to the district on or before ~~((November 1))~~ May 15th of the current calendar year.

AMENDATORY SECTION (Amending WSR 90-12-080, filed 6/1/90, effective 7/2/90)

WAC 392-139-905 Submission of revised assessed valuation data and recalculation. Within fifteen days from the date of the notice provided pursuant to WAC 392-139-900(1), any school district may submit to the superintendent of public instruction revised assessed valuation data for taxes collected in the current calendar year. Revised assessed valuation data shall be documented in writing by the county assessor or assessors from the county or counties in which the school district is located. The superintendent of public instruction shall recalculate excess levy authority and local effort assistance based on the revised assessed valuation data and shall notify the school district submitting revised assessed valuation data and any other affected school districts of the results of the recalculation prior to ~~((November 1))~~ May 15th.

REPEALER

The following sections of the Washington Administrative Code are repealed:

WAC 392-139-007 Organization of this chapter.

WAC 392-139-051 Definition—Prior school year.

WAC 392-139-052 Definition—Current school year.

WAC 392-139-055 Definition—Calendar year.

WAC 392-139-058 Definition—Prior year and prior calendar year.

WAC 392-139-100 Definition—Certified excess levy.

WAC 392-139-105 Definition—Excess levy authority.

WAC 392-139-110 Definition—Report 1191.

WAC 392-139-115 Definition—Basic education allocation.

WAC 392-139-200 Definition—Report 1197.

WAC 392-139-205 Definition—F-195.

WAC 392-139-210 Definition—Annual average full-time equivalent (AAFTE) students.

WAC 392-139-215 Definition—P-223H.

WAC 392-139-230 Definition—P-213.

WAC 392-139-235 Definition—Annual average full-time equivalent (AAFTE) resident enrollment.

WAC 392-139-245 Definition—Levy reduction funds.

WAC 392-139-310 Determination of excess levy base.

WAC 392-139-320 Determination of maximum excess levy percentage.

WAC 392-139-330 Determination of excess levy authority transfers for interdistrict cooperation programs.

WAC 392-139-340 Determination of excess levy authority transfers from high school districts to nonhigh school districts.

WAC 392-139-345 Definition—F-196.

WAC 392-139-350 Definition—Revenues in the levy base received as a fiscal agent.

WAC 392-139-901 Petitions for levy base adjustments.