

2016 LEVY AUTHORITY AND ESTIMATED LOCAL EFFORT ASSISTANCE (LEA) PAYABLE

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17411

Issaquah School District

SUMMARY

A.	2016 Levy Base (Sched. I, Line I)	\$159,962,684
B.	2016 Levy Authority Percentage [Prior Year %]	28.97%
C.	Levy Authority Before Transfers [A * B]	\$46,341,190
D.	Nonhigh and Interdistrict Transfers [Sch. IV, Line E]	\$25,466
E.	Levy Authority After Transfers [C + D]	\$46,366,656
F.	Maximum 2016 Local Effort Assistance [Sch. II, Line H]	\$0
G.	2016 Levy Authority [E - F]	\$46,366,656

SCHEDULE I - 2015 LEVY BASE

A.	State 2014-15 School Year Allocations through OSPI:	
	3100 Basic Education [Rpt. 1191 Lines IV + Rpt 1197 310003 A]	\$99,758,704
	3100 Basic Education Technical College Direct Pay	\$220,724
	4121 Special Education Program [Rpt. 1197 Column A]	\$8,294,751
	4121 Special Education ESD Cooperative [Rpt. 1220 Line L.]	\$0
	4122 Special Education Program Infants and Toddlers [Rpt. 1197 Column A]	\$655,871
	4155 Learning Assistance Program [Rpt. 1197 Column A]	\$832,648
	4165 Transitional Bilingual [Report 1197 Column A]	\$1,135,659
	4174 Highly Capable [Rpt. 1197 Column A]	\$169,968
	4198 School Food Services [Rpt. 1197 Column A]	\$4,072
	4199 Transportation - Operations [Rpt. 1197 Column A]	\$5,916,103
	4499 Transportation Reimb. - Depreciation [Rpt. 1197 Column A]	\$1,210,600
	SHB2893 Salary Increase plus Benefits for Formula Staff	\$12,057,063
	SHB2893 Increase per Student for Student Achievement (Tech Coll 1.99 + Mar 2015 Rpt 1191E 18,330.80) * \$532.06 =	\$9,754,144
	SHB2893 K-4 Staff Ratio Enhancement	\$3,178,068
	Innovation Academy Cooperative Transfer	\$0
B.	Federal 2014-15 School Year Allocations through OSPI:	
	6111 Federal Stimulus - Title I [Rpt. 1197 Column A]	\$0
	6112 Federal Stimulus - School Improvement [Rpt. 1197 Column A]	\$0
	6113 Federal Stimulus - State Fiscal Stabilization Fund [Rpt. 1197 Column A]	\$0
	6114 Federal Stimulus - IDEA [Rpt. 1197 Column A]	\$0
	6118 Federal Stimulus - Competitive Grants [Rpt. 1197 Column A]	\$0
	6119 Federal Stimulus - Other [Rpt. 1197 Column A]	\$0
	6121 Special Purpose, Medicaid Reimb. [Rpt. 1197 Column A]	\$0
	6124 Special Education Supplemental [Rpt. 1197 Column A & Safety Net]	\$3,208,830
	6124 District Allocation Redirected to ESD	\$0
	6138 Secondary Vocational Ed., [Rpt. 1197 Column A]	\$65,208
	6146 Skills Center [Rpt. 1197 Column A]	\$0
	6151 Remediation, [Rpt. 1197 Column A]	\$694,915
	6152 School Improvement, [Rpt. 1197 Column A]	\$183,248
	6153 Migrant, [Rpt. 1197 Column A]	\$0
	6154 Reading First, [Rpt. 1197 Column A]	\$0
	6162 Math & Science - Professional Development [Rpt. 1197 Column A]	\$0
	6164 Limited English, [Rpt. 1197 Column A]	\$131,171
	6176 Targeted Assistance [Rpt. 1197 Column A]	\$0
	6198 School Food Services [Rpt. 1197 Column A]	\$686,118
	6199 Transportation Operations [Rpt. 1197 Column A]	\$0
C.	2013-14 School Year Revenue from F-196:	
	4321 Special Education [Rpt. F-196]	\$0
	4365 Transitional Bilingual [Rpt. F-196]	\$0
	4398 School Food Services [Rpt. F-196]	\$0
	4399 Transportation Operations [Rpt. F-196]	\$0
	5200 Gen. Purpose Direct Grants, Unassd [Rpt. F-196]	\$0
	6100 Special Purpose, SPI, Unassigned [Rpt. F-196]	\$0
	6200 Direct Special Purpose Grants [Rpt. F-196]	\$0
	6211 Federal Stimulus - Title I [Rpt. F-196]	\$0
	6212 Federal Stimulus - School Improvement [Rpt. F-196]	\$0
	6213 Federal Stimulus - State Fiscal Stabilization Fund [Rpt. F-196]	\$0
	6214 Federal Stimulus - IDEA [Rpt. F-196]	\$0
	6218 Federal Stimulus - Competitive Grants [Rpt. F-196]	\$0
	6219 Federal Stimulus - Other [Rpt. F-196]	\$0
	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
	6251 Disadvantaged [Rpt. F-196]	\$0
	6252 School Improvement [Rpt. F-196]	\$0
	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]	\$0
6268 Indian Education - ED [Rpt. F-196]	\$0
6276 Targeted Assistance [Rpt. F-196]	\$0
6298 School Food Service [Rpt. F-196]	\$0
6299 Transportation Operations [Rpt. F-196]	\$0
6300 Federal Grants Through Other Agencies [Rpt. F-196]	\$88,136
6310 Medicaid Administrative Match [Rpt. F-196]	\$0
6311 Federal Stimulus - Title I [Rpt. F-196]	\$0
6312 Federal Stimulus - School Improvement [Rpt. F-196]	\$0
6313 Federal Stimulus - State Fiscal Stabilization Fund [Rpt. F-196]	\$0
6314 Federal Stimulus - IDEA [Rpt. F-196]	\$0
6318 Federal Stimulus - Competitive Grants [Rpt. F-196]	\$0
6319 Federal Stimulus - Other [Rpt. F-196]	\$0
6321 Special Education - Medicaid Reimbursement [Rpt. F-196]	\$13,014
6324 Special Education - Supplemental [Rpt. F-196]	\$0
6338 Secondary Vocational Education [Rpt. F-196]	\$0
6346 Skills Center [Rpt. F-196]	\$0
6351 Disadvantaged [Rpt. F-196]	\$0
6352 School Improvement [Rpt. F-196]	\$0
6353 Migrant [Rpt. F-196]	\$0
6354 Reading First [Rpt. F-196]	\$0
6362 Math & Science - Professional Development [Rpt. F-196]	\$0
6364 Limited English Proficiency [Rpt. F-196]	\$0
6367 Indian Education - JOM [Rpt. F-196]	\$0
6368 Indian Education - ED [Rpt. F-196]	\$0
6376 Targeted Assistance [Rpt. F-196]	\$0
6398 School Food Service [Rpt. F-196]	\$0
6399 Transportation Operations [Rpt. F-196]	\$0
6998 USDA Commodities [Rpt. F-196]	\$178,522
Total Federal 2013-14 School Year Revenue:	\$279,671
D. Percentage Change in the Implicit Price Deflator for the Prior 12 Mo.	0.330%
E. Total Federal 2013-14 Revenue Adjusted by Price Deflator [C*(1+D)]	\$280,595
F. Revenues Received as a Fiscal Agent [Form SPI Fiscal Agent]	\$0
G. Total State and Federal Revenues in Levy Base [A+B+E-F]	\$148,438,462
H. % Incr. in Basic Ed. Funding Per Pupil, 14-15 to 15-16	4.270%
I. Excess Levy Base [G * (1 + (H / 0.55))]	\$159,962,684

SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)

A. Levy Authority after Transfers [Summary, Line E]	\$46,366,656
B. Levy Authority after Transfers and with 6211 Allocations -K4 removed	\$45,374,491
C. 2016 Levy Authority Percentage [Prior Year %]	28.97%
D. District 14% Levy Amount [(B / C) * .14]	\$21,927,610
E. 2014 Adj. Assessed Valuation, 2016 Levies [Sched. V]	\$23,749,738,613
F. District 14% levy Rate [(D * 1000) / E]	0.923
G. Statewide Average 14% Levy Rate [OSPI Calc.]	1.550
H. Maximum 2016 LEA [(F - G) / F] * D] Calculated at 100%, see Comments.	\$0

SCHEDULE III - ESTIMATED 2016 LEA PAYABLE

A. Certified Levy Needed to Qualify for Maximum LEA [II.D - II.H]	\$0
B. Matching Ratio [(II.F - II.G) / II.G]	0.000
C. 2016 Estimated Certified M&O Levy Amount	\$46,366,656
D. 2016 LEA Payable [If C > A, then II.F, else C * B]	\$0
E. January-August 2016 LEA [D * .72]	\$0
F. September-December 2016 LEA [D * .28]	\$0

SCHEDULE IV - NONHIGH AND INTERDISTRICT TRANSFERS

A. Nonhigh Sending District Transfer In - FTE From P-213

	a.	b.	c.	d.	e.	
	2015-16	2014-15	2014-15	2015	2014	((a * d) +
Serving District	Est FTE	Act FTE	Est FTE	Levy Auth. Per Pupil	Cert. Levy Per Pupil	((b - c) * e))
						Transfer In

A. Total Nonhigh Sending District Transfer In

0

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

	a.	b.	c.	d.	e.	
	2015-16	2014-15	2014-15	2015	2014	((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.	
	2014-15	2016	(a * b)
Serving	Nonres FTE	Levy Auth.	Transfer In
District		Per Pupil	
LAKE WASHINGTON	13.19	1,695.00	22,357
BELLEVUE	8.28	2,068.36	17,126
EDMONDS	2.00	1,716.50	3,433

C. Total Interdistrict Program Sending Transfer In 42,916

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

	a.	b.	
	2014-15	2016	(a * b)
Resident	Nonres FTE	Levy Auth.	Transfer Out
District		Per Pupil	
BELLEVUE	1.92	1,702.08	3,268
LAKE WASHINGTON	8.34	1,702.04	14,195

D. Interdistrict Program Serving District Transfer Out - FTE From P-223, (cont.)

D. Total Interdistrict Program Serving Transfer Out	17,463
E. Total Nonhigh and Interdist. Transfers (A - B + C - D)	\$25,466

SCHEDULE V - ADJUSTED ASSESSED VALUATION

COUNTY	a. 2014 PROPERTY VALUE	b. INDICATED RATIO	c. GREATER OF 1/2 TAV ,80% TIMBER	ADJUSTED ASSESSED VALUATION ((a/(b/100)) + c)
KING	22,273,124,366	93.8	4,403,468	23,749,738,613

TOTAL ADJUSTED ASSESSED VALUATION	23,749,738,613
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COMMENTS ON REPORT F-780

This electronic report is the school district's official notice of 2016 levy authority under RCW 84.52.0531. The calculation and estimate of 2016 local effort assistance (LEA) is also shown.

LEVY AUTHORITY -----

Line G of the SUMMARY on page 1 shows the school district's general fund (M&O) levy authority for the 2016 calendar year. This is the maximum amount that can be certified to the county board of commissioners for collection in 2016. 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.

A school district may request a review of calculations shown on Report F-780. Requests are made in writing to: OSPI, School Apportionment and Financial Services, Old Capitol Building, PO BOX 47200, Olympia, WA 98504-7200. Requests must be received no later than October 15, 2015. OSPI will review and respond to all requests by November 1, 2015.

CERTIFIED LEVY -----

Levies must be certified to county commissioners on or before November 30, 2015. Certification for first class districts is done by the school district board of directors. Certification for second class districts is done by educational service districts (ESDs). ESDs are to report final certified levy amounts for all districts to OSPI prior to December 15, 2015.

LOCAL EFFORT ASSISTANCE -----

Schedules II and III show estimated 2016 local effort assistance (LEA). Estimates are based on the district's voter approved levy. Actual LEA allocations will be calculated by OSPI in January 2016 and will use levy amounts certified for collection in 2016. LEA allocations for 2016 span two school district fiscal years. The portion of 2016 LEA allocation payable during the 2015-2016 school year is shown on line E of Schedule III. LEA payments are made through the monthly apportionment process. The percent of the 2015-2016 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 Melissa Stricklett, School Apportionment and Financial Services, 360-725-6307, FAX 360-664-3683, or e-mail melissa.stricklett@k12.wa.us.