

2017 LEVY AUTHORITY AND ESTIMATED LOCAL EFFORT ASSISTANCE (LEA) PAYABLE

SUMMARY

A.	2017 Levy Base (Sched. I, Line I)	\$168,057,086
B.	2017 Levy Authority Percentage [Prior Year %]	28.97%
C.	Levy Authority Before Transfers [A * B]	\$48,686,138
D.	Nonhigh and Interdistrict Transfers [Sch. IV, Line E]	\$68,874
E.	Levy Authority After Transfers [C + D]	\$48,755,012
F.	Maximum 2017 Local Effort Assistance [Sch. II, Line H]	\$0
G.	2017 Levy Authority [E - F]	\$48,755,012

SCHEDULE I - 2015 LEVY BASE

A. State 2015-16 School Year Allocations through OSPI:		
	3100 Basic Education [Rpt. 1191 Lines IV + Rpt 1197 310003 A]	\$114,346,942
	3100 Basic Education Technical College Direct Pay	\$253,910
	4121 Special Education Program [Rpt. 1197 Column A]	\$9,441,504
	4121 Special Education ESD Cooperative [Rpt. 1220 Line L.]	\$0
	4122 Special Education Program Infants and Toddlers [Rpt. 1197 Column A]	\$761,555
	4122 Special Education ESD Cooperative [Rpt. 1220 Line T.]	\$0
	4155 Learning Assistance Program [Rpt. 1197 Column A]	\$820,924
	4165 Transitional Bilingual [Report 1197 Column A]	\$1,349,432
	4174 Highly Capable [Rpt. 1197 Column A]	\$183,122
	4198 School Food Services [Rpt. 1197 Column A]	\$3,890
	4199 Transportation - Operations [Rpt. 1197 Column A]	\$6,039,636
	4499 Transportation Reimb. - Depreciation [Rpt. 1197 Column A]	\$1,411,278
	SHB2893 Salary Increase plus Benefits for Formula Staff	\$12,829,761
	SHB2893 Increase per Student for Student Achievement (Tech Coll 40.16 + August 2016 Rpt 1191ED 18,918.70 ) * \$541.10 =	\$10,258,639
	SHB2893 K-4 Staff Ratio Enhancement	\$1,575,890
	Innovation Academy Cooperative Transfer	\$0
B. Federal 2015-16 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
	6124 Special Education Supplemental [Rpt. 1197 Column A & Safety Net]	\$3,543,576
	6124 District Allocation Redirected to ESD	\$0
	6138 Secondary Vocational Ed., [Rpt. 1197 Column A]	\$58,918
	6146 Skills Center [Rpt. 1197 Column A]	\$0
	6151 Remediation, [Rpt. 1197 Column A]	\$523,437
	6152 School Improvement, [Rpt. 1197 Column A]	\$182,594
	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]	\$195,338
	6176 Targeted Assistance [Rpt. 1197 Column A]	\$0
	6198 School Food Services [Rpt. 1197 Column A]	\$680,000
	6199 Transportation Operations [Rpt. 1197 Column A]	\$0
C. 2014-15 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]	\$103,356
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]	\$14,514
6322 Special Education - Infants and Toddlers Medicaid Reimbursement [Rpt. F-196]	\$0
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]	\$209,846
Total Federal 2014-15 School Year Revenue:	\$327,717
D. Percentage Change in the Implicit Price Deflator for the Prior 12 Mo.	0.964%
E. Total Federal 2014-15 Revenue Adjusted by Price Deflator [C*(1+D)]	\$330,877
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]	\$164,791,224
H. % Incr. in Basic Ed. Funding Per Pupil, 15-16 to 16-17	1.090%
I. Excess Levy Base [G * (1 + (H / 0.55))]	\$168,057,086

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

A. Levy Authority after Transfers [Summary, Line E]	\$48,755,012
B. Levy Authority after Transfers and with 6211 Allocations -K4 removed	\$48,289,429
C. 2017 Levy Authority Percentage [Prior Year %]	28.97%
D. District 14% Levy Amount [(B / C) * .14]	\$23,336,279
E. 2015 Adj. Assessed Valuation, 2017 Levies [Schd. V]	\$26,235,080,760
F. District 14% levy Rate [(D * 1000) / E]	0.890
G. Statewide Average 14% Levy Rate [OSPI Calc.]	1.498
H. Maximum 2017 LEA [((F - G) / F) * D] Calculated at 100%, see Comments.	\$0

**SCHEDULE III - ESTIMATED 2017 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. 2017 Estimated Certified M&O Levy Amount	\$48,755,012
D. 2017 LEA Payable [If C > A, then II.H, else C * B]	\$0
E. January-August 2017 LEA [D * .72]	\$0
F. September-December 2017 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.	
	2016-17	2015-16	2015-16	2017	2016	((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.	
Resident District	2016-17 Est FTE	2015-16 Act FTE	2015-16 Est FTE	2017 Levy Auth. Per Pupil	2016 Cert. Levy Per Pupil	((a * d) + ((b - c) * e)) Transfer Out

**B. Total Nonhigh Serving District Transfer Out** 0

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

Serving District	a.	b.	
	2015-16 Nonres FTE	2017 Levy Auth. Per Pupil	(a * b) Transfer In
MERCER ISLAND	0.20	2,080.00	416
BELLEVUE	0.36	10,058.33	3,621
LAKE WASHINGTON	38.24	1,855.65	70,960
EDMONDS	3.25	1,825.54	5,933

**C. Total Interdistrict Program Sending Transfer In** 80,930

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

Resident District	a.	b.	
	2015-16 Nonres FTE	2017 Levy Auth. Per Pupil	(a * b) Transfer Out
BELLEVUE	0.70	1,797.14	1,258
LAKE WASHINGTON	6.01	1,796.67	10,798

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

<b>D. Total Interdistrict Program Serving Transfer Out</b>	12,056
<b>E. Total Nonhigh and Interdist. Transfers (A - B + C - D)</b>	\$68,874

**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	24,321,007,434	92.7	4,403,468	26,235,080,760
<b>TOTAL ADJUSTED ASSESSED VALUATION</b>				<b>26,235,080,760</b>

## COMMENTS ON REPORT F-780

This electronic report is the school district's official notice of 2017 levy authority under RCW 84.52.0531. The calculation and estimate of 2017 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 2017 calendar year. This is the maximum amount that can be certified to the county board of commissioners for collection in 2017. 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, 2016. OSPI will review and respond to all requests by November 1, 2016.

### CERTIFIED LEVY -----

Levies must be certified to county commissioners on or before November 30, 2016. 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, 2016.

### LOCAL EFFORT ASSISTANCE -----

Schedules II and III show estimated 2017 local effort assistance (LEA). Estimates are based on the district's voter approved levy. Actual LEA allocations will be calculated by OSPI in January 2017 and will use levy amounts certified for collection in 2017.

LEA allocations for 2017 span two school district fiscal years. The portion of 2017 LEA allocation payable during the 2016-2017 school year is shown on line E of Schedule III. LEA payments are made through the monthly apportionment process. The percent of the 2016-2017 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 Jarmon, School Apportionment and Financial Services, 360-725-6307, FAX 360-664-3683, or e-mail [melissa.jarmon@k12.wa.us](mailto:melissa.jarmon@k12.wa.us).