

2018 LEVY AUTHORITY AND ESTIMATED LOCAL EFFORT ASSISTANCE (LEA) PAYABLE

SUMMARY

A.	2018 Levy Base (Sched. I, Line I)	\$199,118,126
B.	2018 Levy Authority Percentage [Prior Year %]	28.97%
C.	Levy Authority Before Transfers [A * B]	\$57,684,521
D.	Nonhigh and Interdistrict Transfers [Sch. IV, Line E]	\$106,886
E.	Levy Authority After Transfers [C + D]	\$57,791,407
F.	Maximum 2018 Local Effort Assistance [Sch. II, Line H]	\$0
G.	2018 Levy Authority [E - F]	\$57,791,407

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SCHEDULE I - 2018 LEVY BASE

A.	State 2016-17 School Year Allocations through OSPI:	
	3100 Basic Education [Rpt. 1191 Lines IV + Rpt 1197 310003 A]	\$126,336,315
	3100 Basic Education Technical College Direct Pay	\$352,519
	4121 Special Education Program [Rpt. 1197 Column A]	\$10,116,458
	4121 Special Education ESD Cooperative [Rpt. 1220 Line L.]	\$0
	4122 Special Education Program Infants and Toddlers [Rpt. 1197 Column A]	\$730,268
	4122 Special Education ESD Cooperative [Rpt. 1220 Line T.]	\$0
	4155 Learning Assistance Program [Rpt. 1197 Column A]	\$790,287
	4165 Transitional Bilingual [Report 1197 Column A]	\$1,547,267
	4174 Highly Capable [Rpt. 1197 Column A]	\$197,701
	4198 School Food Services [Rpt. 1197 Column A]	\$3,548
	4199 Transportation - Operations [Rpt. 1197 Column A]	\$6,484,294
	4499 Transportation Reimb. - Depreciation [Rpt. 1197 Column A]	\$1,431,817
	SHB2893 Salary Increase plus Benefits for Formula Staff	\$15,000,659
	SHB2893 Increase per Student for Student Achievement	
	(Tech Coll 20,103.07 + August 2017 Rpt 1191ED 126,336,314.58) * \$550.30 =	\$11,093,095
	SHB2893 K-4 Staff Ratio Enhancement	\$0
	Innovation Academy Cooperative Transfer	\$0
B.	Federal 2016-17 School Year Allocations through OSPI:	
	6124 Special Education Supplemental [Rpt. 1197 Column A & Safety Net]	\$3,835,453
	6124 District Allocation Redirected to ESD	\$0
	6138 Secondary Vocational Ed., [Rpt. 1197 Column A]	\$70,118
	6146 Skills Center [Rpt. 1197 Column A]	\$0
	6151 Remediation, [Rpt. 1197 Column A]	\$542,192
	6152 School Improvement, [Rpt. 1197 Column A]	\$176,401
	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]	\$168,142
	6176 Targeted Assistance [Rpt. 1197 Column A]	\$0
	6198 School Food Services [Rpt. 1197 Column A]	\$675,697
	6199 Transportation Operations [Rpt. 1197 Column A]	\$0
C.	2015-16 School Year Revenue from F-196:	
	4321 Special Education [Rpt. F-196]	\$0
	4322 Special Education Infants [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]	\$78,965
	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]	\$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]	\$95,923
6310	Medicaid Administrative Match [Rpt. F-196]	\$0
6318	Federal Stimulus - Competitive Grants [Rpt. F-196]	\$1,577
6321	Special Education - Medicaid Reimbursement [Rpt. F-196]	\$0
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]	\$240,614
	Total Federal 2015-16 School Year Revenue:	\$417,079
D.	Percentage Change in the Implicit Price Deflator for the Prior 12 Mo.	1.44%
E.	Total Federal 2015-16 Revenue Adjusted by Price Deflator [C*(1+D)]	\$423,067
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]	\$179,975,299
H.	% Incr. in Basic Ed. Funding Per Pupil, 16-17 to 17-18	5.85%
I.	Excess Levy Base [G * (1 + (H / 0.55))]	\$199,118,126

SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)

A.	Levy Authority after Transfers [Summary, Line E]	\$57,791,407
B.	Levy Authority after Transfers and with 6211 Allocations -K4 removed	\$57,791,407
C.	2018 Levy Authority Percentage [Prior Year %]	28.97%
D.	District 14% Levy Amount [(B / C) * .14]	\$27,928,191
E.	2016 Adj. Assessed Valuation, 2018 Levies [Sched. V]	\$28,958,651,089
F.	District 14% levy Rate [(D * 1000) / E]	0.964
G.	Statewide Average 14% Levy Rate [OSPI Calc.]	1.558
H.	Maximum 2018 LEA [(F - G) / F] * D] Calculated at 100%, see Comments.	\$0

SCHEDULE III - ESTIMATED 2018 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.	2018 Estimated Certified M&O Levy Amount	\$54,000,000
D.	2018 LEA Payable [If C > A, then II.H, else C * B]	\$0
E.	January-August 2018 LEA [D * .72]	\$0
F.	September-December 2018 LEA [D * .28]	\$0

17411 Issaquah School District
SCHEDULE IV - NONHIGH AND INTERDISTRICT TRANSFERS

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

	a.	b.	c.	d.	e.	
	2017-18	2016-17	2016-17	2018	2017	((a * d) +
Serving District	Est FTE	Act FTE	Est FTE	Levy Auth. Per Pupil	Cert. Levy Per Pupil	((b - c) * e))

A. Total Nonhigh Sending District Transfer In

0

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

	a.	b.	c.	d.	e.	
	2017-18	2016-17	2016-17	2018	2017	((a * d) +
Resident District	Est FTE	Act FTE	Est FTE	Levy Auth. Per Pupil	Cert. Levy Per Pupil	((b - c) * e))

B. Total Nonhigh Serving District Transfer Out

0

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

	a.	b.	
	2016-17	2018	(a * b)
Serving District	Nonres FTE	Levy Auth. Per Pupil	Transfer In
LAKE WASHINGTON	46.50	2,002.22	93,103
EDMONDS	3.00	2,036.33	6,109
RENTON	1.83	2,069.95	3,788
BELLEVUE	1.08	2,446.30	2,642
SNOQUALMIE VALLEY	0.40	2,017.50	807
HIGHLINE	0.36	1,980.56	713

C. Total Interdistrict Program Sending Transfer In

107,162

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

Resident District	a.	b.	(a * b) Transfer Out	
	2016-17 Nonres FTE	2018 Levy Auth. Per Pupil		
RENTON	0.08	2,025.00		162
LAKE WASHINGTON	0.02	2,000.00		40

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

D. Total Interdistrict Program Serving Transfer Out 202

E. Total Nonhigh and Interdist. Transfers (A - B + C - D) \$106,886

SCHEDULE V - ADJUSTED ASSESSED VALUATION

COUNTY	a. 2016 PROPERTY VALUE	b. INDICATED RATIO	c. GREATER OF 1/2 TAV ,80% TIMBER	ADJUSTED ASSESSED VALUATION ((a/(b/100)) + c)
KING	26,319,107,059	90.9	4,403,468	28,958,651,089

TOTAL ADJUSTED ASSESSED VALUATION 28,958,651,089

COMMENTS ON REPORT F-780

This electronic report is the school district's official notice of 2018 levy authority under RCW 84.52.0531. The calculation and estimate of 2018 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 2018 calendar year. This is the maximum amount that can be certified to the county board of commissioners for collection in 2018. 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, 2017. OSPI will review and respond to all requests by November 1, 2017.

CERTIFIED LEVY -----

Levies must be certified to county commissioners on or before November 30, 2017. 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, 2017.

LOCAL EFFORT ASSISTANCE -----

Schedules II and III show estimated 2018 local effort assistance (LEA). Estimates are based on the district's voter approved levy. Actual LEA allocations will be calculated by OSPI in January 2018 and will use levy amounts certified for collection in 2018.

LEA allocations for 2018 span two school district fiscal years. The portion of 2018 LEA allocation payable during the 2017-2018 school year is shown on line E of Schedule III. LEA payments are made through the monthly apportionment process. The percent of the 2017-2018 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.