Chapter 392-139 WAC
FINANCE—MAINTENANCE AND OPERATION LEVIES

WAC

GENERAL PROVISIONS AND DEFINITIONS

392-139-001 Authority. [Statutory Authority: RCW 84.52.053(7) [84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-016, filed 11/26/80. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-016, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-016, filed 11/26/80. Repealed by WSR 88-05-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. Additional definitions. [Statutory Authority: RCW 84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-017, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-016, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-016, filed 11/26/80. Repealed by WSR 88-05-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.]


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DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

392-139-010 Establishment of the maximum dollar amount of school district levies—General. [Statutory Authority: RCW 84.52.0531(7)]. WSR 83-23-039 (Order 83-18), § 392-139-010, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-010, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-010, filed 11/26/80; WSR 79-01-006 (Order 13-78), § 392-139-010, filed 12/8/78. Repealed by WSR 88-03-007 (Order 88-6), filed 1/8/88. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170.

(8/7/14)
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026, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-026, filed 11/26/80. [Repealed by WSR 88-03-007 (Order 88-6), filed 11/28/88.]

392-139-027
Determination of additional excess general fund levy capacity for 1983 elections. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-030
Determination of additional excess general fund Levy capacity for 1983 elections. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-031
Determination of excess general fund Levy capacity attributable to state-funded categorical programs. [Statutory Authority: RCW 84.52.0531(7). WSR 83-17-058 (Order 83-17), § 392-139-031, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-031, filed 11/26/80.]

392-139-032
Determination of excess general fund levy capacity to be transferred from the nonresident school district to the resident school district for interdistrict cooperation programs. [Statutory Authority: RCW 84.52.0531(7). WSR 83-23-039 (Order 83-18), § 392-139-032, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-031, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-031, filed 11/26/80.]

392-139-033
Determination of excess general fund levy capacity to be transferred from the nonresident school district to the resident school district for interdistrict cooperation programs. [Statutory Authority: RCW 84.52.0531(7). WSR 83-23-039 (Order 83-18), § 392-139-032, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-031, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-031, filed 11/26/80.]

392-139-034
Determination of maximum levy collection amounts. [Statutory Authority: RCW 84.52.0531(7). WSR 83-23-039 (Order 83-18), § 392-139-034, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-031, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-031, filed 11/26/80.]

392-139-035
Schedule IV—Current calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-036
Schedule III—Prior year 100% formula funding. [Statutory Authority: RCW 84.52.0531(7). WSR 83-17-058 (Order 83-17), § 392-139-036, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-036, filed 11/26/80.]

392-139-037
Notification of maximum levy collection amounts. [Statutory Authority: RCW 84.52.0531(7). WSR 83-23-039 (Order 83-18), § 392-139-037, filed 11/9/83. Statutory Authority: RCW 84.52.0531. WSR 81-20-023 (Order 81-31), § 392-139-031, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-031, filed 11/26/80.]

392-139-038
Schedule V—Small school factors. [Statutory Authority: RCW 84.52.0531. WSR 79-01-006 (Order 13-78), § 392-139-038, filed 9/9/83.]

392-139-039
Schedule VI—Small school factors. [Statutory Authority: RCW 84.52.0531. WSR 79-01-006 (Order 13-78), § 392-139-045, filed 12/8/78.]

392-139-040
Schedule V—Small school factors. [Statutory Authority: RCW 84.52.0531. WSR 79-01-006 (Order 13-78), § 392-139-040, filed 12/8/78.]

392-139-042
Definition—Next calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-050
Definition—Current calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-052
Definition—Next calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-054
Definition—Next calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-056
Definition—Next calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-058
Definition—Next calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-060
Definition—Next calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-062
Definition—Next calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-064
Definition—Next calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

392-139-066
Definition—Next calendar year. [Statutory Authority: RCW 84.52.0531(10) and 28A.41-170.]

[Ch. 392-139 WAC p. 2] (8/14/1990)
392-139-166 Definition—6162 Refugee, P.L. 96-212. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-170 Definition—6176 ESEA, Chapter 1. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-172 Definition—6177 Mathematics and science. [Statutory Authority: RCW 84.52.0531(a) and 28A.41.170 and 84.52.0531(10). WSR 92-19-121 (Order 18), § 392-139-172, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-172, filed 1/8/88.]

Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 48.52.0531(3)(a) and 28A.150.290(2).

392-139-174 Definition—6178 Indian education, JOM. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-176 Definition—6179 School food services. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-180 Definition—6180 Direct special purpose grants. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-184 Definition—6184 Bilingual, P.L. 93-380. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-188 Definition—6188 Direct special purpose grants. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-192 Definition—6196 Skills center, direct federal grant. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-196 Definition—6200 Direct special purpose grants. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-200 Definition—6204 Bilingual, P.L. 93-380. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-204 Definition—6208 Indian education, JOM. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-208 Definition—6212 Indian education, O. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-212 Definition—6216 Refugee, P.L. 96-212. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-216 Definition—6220 School food services. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-220 Definition—6224 Skills center, direct federal grant. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-224 Definition—6228 Indian education, JOM. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-228 Definition—6232 Indian education, O. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-232 Definition—6236 Bilingual, P.L. 93-380. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-236 Definition—6240 Bilingual, P.L. 93-380. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-240 Definition—6244 Bilingual, P.L. 93-380. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-244 Definition—6248 Bilingual, P.L. 93-380. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-248 Definition—6252 Bilingual, P.L. 93-380. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-252 Definition—6256 Bilingual, P.L. 93-380. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-256 Definition—6260 Bilingual, P.L. 93-380. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-260 Definition—6264 Bilingual, P.L. 93-380. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-264 Definition—6268 Indian education, ED. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-270 Definition—6272 Indian education, P.L. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-274 Definition—6276 Indian education, P.L. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-278 Definition—6280 Indian education, P.L. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-282 Definition—6284 Indian education, P.L. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-286 Definition—6288 Indian education, P.L. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-290 Definition—6292 Indian education, P.L. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-294 Definition—6296 Indian education, P.L. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-298 Definition—6300 Indian education, P.L. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]

392-139-302 Definition—6304 Indian education, P.L. [Statutory Authority: RCW 48.52.0531(10) and 28A.150.290(2).]
Chapter 392-139

Finance—Levies

392-139-243
Definition—Levy reduction funds—Calendar year 1989. [Statutory Authority: RCW 28A.41.170 and 84.52.0531(10).] WSR 88-03-007, filed 4/1/88, effective 9/9/88. Repealed by WSR 92-19-092, filed 9/9/92, effective 10/22/92. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 92-19-092, filed 9/9/92, effective 10/22/92. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10).

392-139-600
Definition—Adjusted assessed valuation. [Statutory Authority: RCW 84.52.0531(9) and 28A.150.290.] WSR 98-08-096, filed 9/9/88. Repealed by WSR 98-08-096 (Order 98-06), § 392-139-623, filed 9/1/98, effective 5/12/98. Statutory Authority: RCW 45.45.031(9) and 28A.150.290.

392-139-626
Definition—State matching ratio. [Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 88-03-007, § 392-139-626, filed 4/1/98, effective 9/2/98. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290(2).]

392-139-620
Allocation of local effort assistance—1992 Calendar year. [Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 92-19-092, filed 9/9/92, effective 10/22/92. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10).]

392-139-245
Definition—Eligible district—1994 and 1995. [Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-621, filed 10/20/93, effective 11/20/93. Repealed by WSR 98-08-096 (Order 98-06), filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290.]
GENERAL PROVISIONS AND DEFINITIONS

WAC 392-139-001 Authority. The authorities for this chapter are RCW 84.52.0531(9) and 28A.150.290.

(1) RCW 84.52.0531(9) authorizes the superintendent of public instruction to promulgate rules and regulations regarding the limitation of local school district excess levies otherwise known as the "Special levy lid law."

(2) RCW 28A.150.290 authorizes the superintendent of public instruction to promulgate rules and regulations regarding the purpose of partially equalizing excess levy tax rates, otherwise known as "local effort assistance" are adopted pursuant to this general authority.

[Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-001, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 99-11-005, § 392-139-001, filed 12/7/99, effective 5/12/00. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 99-08-096 (Order 98-06), § 392-139-001, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 98-08-096 (Order 98-06), § 392-139-001, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 97-12-031, § 392-139-001, filed 12/12/97, effective 5/12/98.]

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 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.

[Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-005, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-005, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-005, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-005, filed 1/8/88. Statutory Authority: RCW 84.52.0531(7). WSR 83-23-039 (Order 83-18), § 392-139-005, filed 11/9/83; WSR 83-17-058 (Order 83-6), § 392-139-005, filed 12/17/82; WSR 81-20-023 (Order 81-31), § 392-139-005, filed 9/29/81, effective 12/27/81; WSR 80-18-020 (Order 80-38), § 392-139-005, filed 11/26/80; WSR 79-01-006 (Order 13-78), § 392-139-005, filed 12/8/78.]

WAC 392-139-007 Organization of this chapter. This chapter contains rules for excess levy authority and state matching money for excess levies also known as local effort assistance. The general organization of the chapter is as follows:

Sections 001-099 General provisions and definitions.
Sections 100-299 Definitions for excess levy authority.
Sections 300-399 Determination of excess levy authority.
Sections 665-766 Determination of local effort assistance.
Sections 900-999 Notification, petitions and requests for review.

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

[Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 03-21-046, § 392-139-008, filed 10/8/03, effective 11/8/03. Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 02-17-113, § 392-139-008, filed 8/21/02, effective 9/21/02; WSR 01-22-098, § 392-139-008, filed 11/6/01, effective 12/7/01. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-008, filed 4/11/00, effective 5/12/00.]

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

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-050, filed 1/8/88.]
WAC 392-139-051 Definition—Prior school year. As used in this chapter, "prior school year" means the most recent school year completed prior to the calendar year for which excess levy authority is being calculated pursuant to this chapter.

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-051, filed 1/8/88.]

WAC 392-139-052 Definition—Current school year. As used in this chapter, "current school year" means the school year completed during the calendar year for which excess levy authority is being calculated pursuant to this chapter.

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-052, filed 1/8/88.]

WAC 392-139-055 Definition—Calendar year. As used in this chapter, "calendar year" means the period commencing on January 1 and ending on December 31. 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.

[Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 92-19-124 (Order 92-07), § 392-139-055, filed 11/6/01, effective 12/7/01. Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 13-05-050, § 392-139-055, filed 2/13/13, effective 3/16/13.]

DEFINITIONS FOR EXCESS LEVY AUTHORITY

WAC 392-139-100 Definition—Certified excess levy. 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 maintenance and operation support of the school district pursuant to RCW 84.52.053.

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-100, filed 1/8/88.]

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

[Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-105, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-105, filed 1/8/88.]

WAC 392-139-110 Definition—Report 1191. As used in this chapter, "Report 1191" means the monthly report prepared and distributed by the superintendent of public instruction which includes the number of basic education allocation formula derived certificated and classified staff units, the compensation entitlement amounts for such staff, the basic education allocation provided for each average annual full-time equivalent student, the basic education allocation, and the amount of state-funded support for the school year for each school district. The amount of a school district's basic education allocation included in the excess levy base pursuant to WAC 392-139-310 (1)(a) is taken from this report.

[Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9), WSR 01-22-098, § 392-139-110, filed 11/6/01, effective 12/7/01. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-110, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-110, filed 1/8/88.]

WAC 392-139-115 Definition—Basic education allocation. As used in this chapter, "basic education allocation" means the amount of state moneys calculated by the superintendent's distribution of moneys to school districts for the operation of a basic program of education pursuant to RCW 28A.150.200, et seq., RCW 28A.150.250, and 28A.150.260, chapter 392-121 WAC, and the Biennial Operating Appropriations Act. The amount of a school district's total guaranteed entitlement, plus skills center summer program funding, plus the hold harmless allocation, less the ALE program revenue reduction, as reported on the August Report 1191 before any proration due to less than one hundred percent funding is considered a school district's basic education allocation in determining the school district's excess levy base pursuant to WAC 392-139-310.

[Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 13-05-050, § 392-139-115, filed 2/13/13, effective 3/16/13.]

WAC 392-139-200 Definition—Report 1197. As used in this chapter, "Report 1197" means the monthly statement of apportionment prepared and distributed by the superintendent of public instruction which reports the annual allotment of state and federal funds. The dollar amounts of allotments for selected accounts reported on the August Report 1197 are included in the district excess levy base calculated pursuant to WAC 392-139-310. The accounts included in the levy base and reported on Report 1197 are listed in WAC 392-139-310(4)(a).

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-115, filed 1/8/88.]

WAC 392-139-205 Definition—F-195. As used in this chapter, "F-195" means the annual school district budget document including budget extensions officially adopted by each school district pursuant to chapter 28A.505 RCW for each year's operations. This document includes estimates of revenues to be received from federal sources during the school
year. The federal revenues reported on a school district's F-195 for the prior school year are included in the district's excess levy base pursuant to WAC 392-139-310 if they qualify for inclusion and are not reported on Report 1197. The accounts included in the levy base and reported on the F-195 are listed in WAC 392-139-310 (4)(b).

[Statutory Authority: RCW 28A.41.170 and 28A.41.170. WSR 89-23-121 (Order 18), § 392-139-205, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-205, filed 1/8/88.]

WAC 392-139-210 Definition—Annual average full-time equivalent (AAFTE) students. As used in this chapter, "annual average full-time equivalent (AAFTE) students" means the same defined in WAC 392-121-133.

[Statutory Authority: RCW 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-210, filed 1/8/88.]

WAC 392-139-215 Definition—P-223H. As used in this chapter, "P-223H" means the form printed by the superintendent of public instruction to high school districts. P-213 forms are printed and distributed annually by the superintendent of public instruction and distributed annually to all school districts for reporting of special education students pursuant to chapter 28A.155 RCW.

[Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-215, filed 4/1/98, effective 5/2/98. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-215, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-205, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-205, filed 1/8/88.]

WAC 392-139-230 Definition—P-213. As used in this chapter, "P-213" means the form entitled report of students residing in nonhigh school districts enrolled in high school districts. P-213 forms are printed and distributed annually by the superintendent of public instruction to high school districts educating students from nonhigh school districts. School districts use the P-213 to report enrollment of students residing in a nonhigh school district and enrolled in a high school district pursuant to chapter 28A.155 RCW and chapter 392-132 WAC. Enrollments reported on this form are used in calculating excess levy authority transfers from high school districts to nonhigh school districts pursuant to WAC 392-139-340.

[Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-230, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-230, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-230, filed 1/8/88.]

WAC 392-139-235 Definition—Annual average full-time equivalent (AAFTE) resident enrollment. As used in this chapter "AAFTE resident enrollment" means the AAFTE students residing in a school district which shall be determined as follows:

(1) Determine total AAFTE students enrolled in the school district for the school year;

(2) Add AAFTE students residing in the school district but enrolled in another school district pursuant to an interdistrict cooperation agreement authorized pursuant to RCW 28A.345.350, 28A.225.250, and chapter 392-135 WAC;

(3) Add AAFTE students residing in the school district but enrolled in another school district pursuant to chapter 28A.545 RCW and chapter 392-132 WAC;

(4) Subtract AAFTE students residing in another school district but enrolled in the school district pursuant to an interdistrict cooperation agreement authorized pursuant to RCW 28A.335.160, 28A.225.250, and chapter 392-135 WAC;

(5) Subtract AAFTE students residing in another school district but enrolled in the school district pursuant to chapter 28A.545 RCW and chapter 392-132 WAC.

[Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-139-235, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 88-03-007 (Order 88-6), § 392-139-235, filed 1/8/88.]

WAC 392-139-245 Definition—Levy reduction funds. As used in this chapter, "levy reduction funds" means the increases in state allocations to a school district from the prior school year for programs included under WAC 392-139-310:

(1) That are not attributable to enrollment changes, compensation increases, or inflationary adjustments; and

(2) That are or were specifically identified as levy reduction funds in the Biennial Operating Appropriations Act in effect at the time of calculations performed pursuant to this chapter.

[Statutory Authority: RCW 28A.41.170 and 28A.41.170. WSR 89-23-121 (Order 18), § 392-139-245, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-245, filed 1/8/88.]

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 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) 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.

[Statutory Authority: RCW 28A.41.170 and 28A.41.170. WSR 89-23-121 (Order 18), § 392-139-297, filed 11/22/89, effective 12/23/89.]

DETERMINATION OF EXCESS LEVY AUTHORITY

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:

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.

Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 01-22-33, § 392-139-320;
maximum excess levy percentage determined pursuant to WAC 392-139-330, 392-139-340, and 392-139-901. WSR 01-22-33, § 392-139-320, filed 11/6/01, effective 12/7/01. Statutory Authority: RCW 28A.150.290(1) and 84.52.0531(9). WSR 01-22-33, § 392-139-320.

392-139-310 Determination of excess levy base.
The superintendent of public instruction shall calculate each school district's excess levy base as provided in this section.

1. Sum the following state and federal allocations from the prior school year(s) as determined in subsections (4) and (5) of this section:

(a) The basic education allocation as defined in WAC 392-139-115 and as reported on the August Report 1191;
(b) The state and federal categorical allocations for the following:
   (i) Pupil transportation. Allocations for pupil transportation include allocations for the following accounts:
       4199 Transportation - Operations;
       4399 Transportation - Operations;
       4499 Transportation - Depreciation;
       6199 Transportation - Operations;
       6299 Transportation - Operations; and
       6399 Transportation - Operations.
   (ii) Special education. Allocations for special education include allocations for the following accounts:
       4121 Special education;
       4122 Special education - Infants and toddlers - State;
       4321 Special education;
       4322 Special education - Infants and toddlers - State;
       6114 Federal Stimulus - IDEA;
       6124 Special education supplemental;
       6125 Special education - Infants and toddlers - Federal;
       6214 Federal Stimulus - IDEA;
       6224 Special education supplemental;
       6225 Special education - Infants and toddlers - Federal;
       6314 Federal Stimulus - IDEA;
       6324 Special education supplemental; and
       6325 Special education - Infants and toddlers - Federal.
   (iii) Education of highly capable students. Allocations for education of highly capable students include allocations identified by account 4174 Highly capable.
   (iv) Compensatory education. Allocations for compensatory education include allocations identified by the following accounts:
       3100 Barrier reduction;
       4155 Learning assistance;
       4165 Transitional bilingual;
       4365 Transitional bilingual;
       6111 Federal Stimulus - Title 1;
       6151 Disadvantaged;
       6153 Migrant;
       6164 Limited English proficiency;
       6211 Federal Stimulus - Title 1;
       6251 Disadvantaged;
       6253 Migrant;
       6264 Limited English proficiency;
       6267 Indian education - JOB;
       6268 Indian education - ED;
       6311 Federal Stimulus - Title 1;
       6351 Disadvantaged;
       6353 Migrant;
       6364 Limited English proficiency;
       6367 Indian education - JOM; and
       6368 Indian education - ED.
(v) Food services. Allocations for food services include allocations identified by the following accounts:
   4198 School food services (state);
   4398 School food services;
   6198 School food services (federal);
   6298 School food services;
   6398 School food services; and
   6998 USDA commodities.
   (vi) Statewide block grant programs. Allocations for statewide block grant programs include allocations identified by the following accounts:
   6113 Federal Stimulus - State Fiscal Stabilization Fund;
   6176 Targeted assistance;
   6213 Federal Stimulus - State Fiscal Stabilization Fund;
   6276 Targeted assistance;
   6313 Federal Stimulus - State Fiscal Stabilization Fund; and
   6376 Targeted assistance.
   (c) General federal programs. Allocations for general federal programs identified by the following accounts:
   5200 General purpose direct federal grants - Unassigned;
   6100 Special purpose - OSPI - Unassigned;
   6112 Federal Stimulus - School Improvement;
   6118 Federal Stimulus - Competitive Grants;
   6119 Federal Stimulus - Other;
   6121 Special education - Medicaid reimbursement;
   6138 Secondary vocational education;
   6146 Skills center;
   6152 School improvement;
   6154 Reading first;
   6162 Math and science - Professional development;
   6200 Direct special purpose grants;
   6212 Federal Stimulus - School Improvement;
   6218 Federal Stimulus - Competitive Grants;
   6219 Federal Stimulus - Other;
   6221 Special education - Medicaid reimbursement;
   6238 Secondary vocational education;
   6246 Skills center;
   6252 School improvement;
   6254 Reading first;
   6262 Math and science - Professional development;
6300 Federal grants through other agencies - Unassigned;
6310 Medicaid administrative match;
6312 Federal Stimulus - School Improvement;
6318 Federal Stimulus - Competitive Grants;
6319 Federal Stimulus - Other;
6321 Special education - Medicaid reimbursement;
6338 Secondary vocational education;
6346 Skills center;
6352 School improvement;
6354 Reading first; and
6362 Math and science - Professional development.

(2) Increase the result obtained in subsection (1) of this section by the percentage increase per full-time equivalent student in the state basic education appropriation between the prior school year and the current school year as stated in the state Operating Appropriations Act divided by 0.55.

(3) Revenue accounts referenced in this section are defined in the accounting manual for public school districts in the state of Washington.

(4) The dollar amount of revenues for state and federal categorical allocations identified in this section shall come from the following sources:

(a) The following state and federal categorical allocations are taken from the Report 1197 Column A (Annual Allotment Due):

3100 Barrier reduction;
4121 Special education;
4122 Special education - Infants and toddlers - State;
4155 Learning assistance;
4165 Transitional bilingual;
4174 Highly capable;
4198 School food services (state);
4199 Transportation - Operations;
4499 Transportation - Depreciation;
6111 Federal Stimulus - Title 1;
6112 Federal Stimulus - School Improvement;
6113 Federal Stimulus - State Fiscal Stabilization Fund;
6114 Federal Stimulus - IDEA, one-half the August 2010 amount will be used in the 2011 calculation, and one-half in the 2012;
6118 Federal Stimulus - Competitive Grants;
6119 Federal Stimulus - Other;
6121 Special education - Medicaid reimbursements;
6124 Special education - Supplemental; however, for the federal safety net portion, the amount awarded rather than the amount included on report 1197 will be used;
625 Special education - Infants and toddlers - Federal;
6338 Secondary vocational education;
646 Skills center;
651 Disadvantaged;
652 School improvement;
653 Migrant;
654 Reading first;
662 Math and science - Professional development;
664 Limited English proficiency;
676 Targeted assistance;
698 School food services (federal); and
699 Transportation - Operations.

(b) For the 2004 calendar year, the following state and federal allocations are taken from the F-195 budget including budget extensions.

For the 2005 calendar year and thereafter, the following federal allocations shall be taken from the school district's second prior year F-196 annual financial report:

4121 Special education;
422 Special education - Infants and toddlers - State;
4365 Transitional bilingual;
4398 School food services;
4399 Transportation - Operations;
5200 General purpose direct federal grants - Unassigned;
6100 Special purpose - OSPI - Unassigned;
6200 Direct special purpose grants;
6211 Federal Stimulus - Title 1;
6212 Federal Stimulus - School Improvement;
6213 Federal Stimulus - State Fiscal Stabilization Fund;
6214 Federal Stimulus - IDEA;
6218 Federal Stimulus - Competitive Grants;
6219 Federal Stimulus - Other;
6221 Special education - Medicaid reimbursement;
6224 Special education supplemental;
6225 Special education - Infants and toddlers - Federal;
6238 Secondary vocational education;
6246 Skills center;
6251 Disadvantaged;
6252 School improvement;
6253 Migrant;
6254 Reading first;
6262 Math and science - Professional development;
6264 Limited English proficiency;
6267 Indian education - JOM;
6268 Indian education - ED;
6276 Targeted assistance;
6298 School food services;
6299 Transportation - Operations;
6300 Federal grants through other agencies - Unassigned;
6310 Medicaid administrative match;
6311 Federal Stimulus - Title 1;
6312 Federal Stimulus - School Improvement;
6313 Federal Stimulus - State Fiscal Stabilization Fund;
6314 Federal Stimulus - IDEA;
6318 Federal Stimulus - Competitive Grants;
6319 Federal Stimulus - Other;
6321 Special education - Medicaid reimbursement;
6324 Special education supplemental;
6325 Special education - Infants and toddlers - Federal;
6338 Secondary vocational education;
6346 Skills center;
6351 Disadvantaged;
6352 School improvement;
6353 Migrant;
6354 Reading first;
6362 Math and science - Professional development;
6364 Limited English proficiency;
6367 Indian education - JOM;
6368 Indian education - ED;
6376 Targeted assistance;
6398 School food services;
6399 Transportation - Operations; and
6998 USDA commodities.

(5) Effective for levy authority and local effort assistance calculations for the 2005 calendar year and thereafter:

(a) District revenues determined in subsection (4) of this section shall be reduced for revenues received as a fiscal agent. School districts shall report fiscal agent revenues pursuant to instructions provided by the superintendent of public instruction.

(b) The amount determined in subsection (4)(b) of this section, after adjustment for fiscal agent moneys, shall be inflated for one year using the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent twelve-month period by the Bureau of Economic Analysis of the Federal Department of Commerce.

(6) State and federal moneys generated by a school district's students and redirected by the superintendent of public instruction to an educational service district at the request of the school district shall be included in the district's levy base.

(7) State basic education moneys generated by a school district's students and allocated directly to a technical college shall be included in the district's levy base.

(8) Funding which the district would have received calculated pursuant to RCW 84.52.0531 shall be included in the district's levy base.

(9) Allocations referenced above received by a charter school shall be included in the school district's levy base for the calendar year for which levy authority is being calculated only if the charter school is eligible to receive levy moneys from that levy.

WAC 392-139-320 Determination of maximum excess levy percentage. The superintendent of public instruction shall calculate each school district's maximum excess levy percentage pursuant to RCW 84.52.0531.

[Statutory Authority: RCW 28A.150.290 and 84.52.0531. WSR 11-23-008, § 392-139-310, filed 11/22/11, effective 12/23/11; WSR 08-22-054, § 392-139-310, filed 9/24/08, effective 10/25/08; WSR 08-21-037, § 392-139-310, filed 10/10/07, effective 11/10/07; WSR 06-17-142, § 392-139-310, filed 8/22/06, effective 9/22/06. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 08-21-037, § 392-139-310, filed 10/22/08, effective 12/23/08; WSR 08-03-007 (Order 88-6), § 392-139-320, filed 1/8/88.]

WAC 392-139-330 Determination of excess levy authority transfers for interdistrict cooperation programs. The superintendent of public instruction shall calculate the amount of levy authority transfers for the next calendar year for interdistrict cooperation programs as provided in this section. For students who during the prior school year resided in one school district (the sending district) but attended school in another school district (the serving district) pursuant to an interdistrict cooperation agreement authorized pursuant to RCW 28A.335.160 or 28A.225.250 and chapter 392-135 WAC, the serving district's excess levy authority for the next calendar year shall be reduced and the sending district's excess levy authority for the next calendar year shall be increased by the same amount which shall be determined as follows:

(1) Determine the serving district's basic education allocation that is included in the excess levy base pursuant to WAC 392-139-310;

(2) Divide the result in subsection (1) of this section by the total AAFTE students enrolled in the serving district in the prior school year as reported on the district's August Report 1191;

(3) Multiply the result in subsection (2) of this section by the AAFTE students residing in the sending district and enrolled in the serving district in the prior school year pursuant to an interdistrict cooperation agreement as reported on form P-223;

(4) Determine the percentage increase per full-time equivalent student between the prior school year and the current school year as stated in the state basic education appropriation in the state Operating Appropriations Act;

(5) Increase the percentage in subsection (4) of this section by dividing the percentage in subsection (4) of this section by 0.55;

(6) Increase the result in subsection (3) of this section by the percentage increase calculated in subsection (5) of this section; and

(7) Multiply the result in subsection (6) of this section by the maximum excess levy percentage for the serving district pursuant to WAC 392-139-320.

[Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 06-17-142, § 392-139-330, filed 8/22/06, effective 9/22/06. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 05-22-098, § 392-139-310, filed 11/6/05, effective 12/7/05. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 04-09-017, § 392-139-310, filed 4/11/04, effective 5/12/04. Statutory Authority: RCW 84.52.0531(a) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-310, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-310, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-320, filed 10/20/93, effective 11/20/93. Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-320, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-320, filed 1/8/88.]

WAC 392-139-340 Determination of excess levy authority transfers from high school districts to nonhigh school districts. The superintendent of public instruction shall determine the amount of excess levy authority transfers for the next calendar year from high school districts to nonhigh school districts as provided in this section. For students residing in a nonhigh school district but enrolled in a high school district pursuant to chapter 28A.545 RCW and chapter 392-132 WAC, the high school district's excess levy author-

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ity shall be reduced and the nonhigh school district's excess levy authority shall be increased by the same amount. The amount of the excess levy authority transfer shall equal the estimated excess levy authority transfer for the current school year calculated pursuant to subsection (1) of this section adjusted by the amount of the nonhigh billing adjustment for the prior school year calculated pursuant to subsection (2) of this section.

(1) The estimated excess levy authority transfer for the current school year is determined as follows:

(a) Calculate the high school district's excess levy authority for the next calendar year after adjustment for levy reduction funding but prior to adjustments for transfers of excess levy authority pursuant to this section and WAC 392-139-330;

(b) Divide the result by the estimated total AAFTET students enrolled in the high school district in the current school year as reported to the superintendent of public instruction on form P-213; and

(c) Multiply the result by the estimated AAFTET students residing in the nonhigh school district and enrolled in the high school district for the current school year pursuant to chapter 28A.545 RCW as reported on form P-213.

(2) The amount of the nonhigh billing adjustment for the prior school year is determined as follows:

(a) Determine the high school district's certified excess levy for the current calendar year;

(b) Divide the result by the high school district's AAFTET resident enrollment for the prior school year determined pursuant to WAC 392-139-235 using AAFTET student enrollments reported on the August Report 1191 and forms P-213 and P-223; and

(c) Multiply the result by the number of AAFTET students determined as follows:

(i) Determine the actual AAFTET students residing in the nonhigh school district and enrolled in the high school district in the prior school year pursuant to chapter 28A.545 RCW as reported in the current calendar year on form P-213; and

(ii) Subtract the estimated AAFTET students from the nonhigh school district enrolled in the high school district in the prior school year pursuant to chapter 28A.545 RCW as reported on form P-213 for the prior calendar year.

WAC 392-139-345 Definition—F-196. As used in this chapter, "F-196" means the annual school district financial reports filed by the school district with OSPI pursuant to WAC 392-117-035. This document includes the total amounts of revenue recorded from federal sources for the closed school year. These federal revenues reported on the school district's F-196 for the school year are included in the district's excess levy base pursuant to WAC 392-139-310 if they qualify for inclusion and are not reported on the Report 1197. The accounts included in the levy base and reported on the F-196 are listed in WAC 392-139-310 (4)(b).

WAC 392-139-350 Definition—Revenues in the levy base received as a fiscal agent. (1) As used in this chapter, "revenues in the levy base received as a fiscal agent" means revenues included in a district's levy base pursuant to WAC 392-139-310 that are:

(a) Received by the district as an administrator for a consortium or cooperative for the benefit of students enrolled in other school districts;

(b) Passed through to another entity for the benefit of students not enrolled in the school district or persons not employed by the school district; or

(c) Directly expended by the district for the benefit of students not enrolled in the school district or persons not employed by the school district.

(2) For the purposes of this chapter, "revenues in the levy base received as a fiscal agent" do not include:

(a) Revenues received for the operation of an interdistrict cooperation program authorized pursuant to RCW 28A.335.160 or 28A.225.250 and chapter 392-135 WAC, if levy authority is transferred pursuant to WAC 392-139-330 or 392-139-901; or

(b) Revenues received by a high school district for serving students from a nonhigh school district pursuant to chapter 28A.545 RCW and chapter 392-132 WAC for which levy authority is transferred pursuant to WAC 392-139-340.

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 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.

WAC 392-139-670 Local effort assistance allocations. The superintendent of public instruction shall calculate each eligible school district's local effort assistance entitlement pursuant to chapter 28A.500 RCW.

[Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 84-52-0531(9) and 28A.150.290. WSR 98-08-096, § 392-139-670, filed 8/21/02, effective 9/21/02. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290. WSR 00-09-017, § 392-139-670, filed 4/11/00, effective 5/12/00. Statutory Authority: RCW 84.52.0531(9) and 28A.150.290(2). WSR 98-08-096 (Order 98-06), § 392-139-670, filed 4/1/98, effective 5/2/98. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(9). WSR 93-21-092 (Order 93-20), § 392-139-670, filed 10/20/93; or

[Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 89-23-121 (Order 18), § 392-139-665, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-665, filed 1/8/88.]
WAC 392-139-676 Monthly payments of local effort assistance. The superintendent of public instruction shall distribute local effort assistance moneys pursuant to the schedule provided in RCW 28A.500.040.

[Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 90-12-080 (Order 12), § 392-139-900, filed 6/1/90, effective 7/2/90; WSR 89-23-121 (Order 18), § 392-139-900, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-900, filed 1/8/88.]

NOTIFICATION, PETITIONS AND REQUESTS FOR REVIEW

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 15 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 calendar year including the following:
   a. Excess levy authority;
   b. Maximum excess levy percentage;
   c. Eligibility for local effort assistance; and
   d. If eligible for local effort assistance:
      i. Maximum local effort assistance;
      ii. State matching ratio;
      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 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 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.

[Statutory Authority: RCW 28A.41.170 and 84.52.0531(10). WSR 90-12-080 (Order 12), § 392-139-900, filed 6/1/90, effective 7/2/90; WSR 89-23-121 (Order 18), § 392-139-900, filed 11/22/89, effective 12/23/89; WSR 88-03-007 (Order 88-6), § 392-139-900, filed 1/8/88.]

WAC 392-139-901 Petitions for levy base adjustments. School districts may request levy base adjustments as follows:

At any time prior to September 15 of the prior calendar year, two or more school districts may petition the superintendent of public instruction to transfer levy base revenues between school districts for revenues generated by nonresident students served in an interdistrict cooperative for which no transfer is made pursuant to WAC 392-139-330 or 392-139-340. The petition shall state the revenue account(s) and dollar amounts to be transferred to and from each district. Net transfers for all districts shall equal zero. The petition shall be signed by the superintendent or authorized official of each participating school district. If the superintendent of public instruction finds that revenues were generated by services to nonresident students each district's levy base shall be adjusted accordingly.

[Statutory Authority: RCW 84.52.0531(10) and 28A.150.290. WSR 96-19-037 (Order 96-13), § 392-139-901, filed 9/11/96, effective 10/12/96. Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-901, filed 10/20/93, effective 11/20/93.]

WAC 392-139-902 Requests for review. At any time prior to October 15 of the prior 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.

[Statutory Authority: RCW 28A.150.290(2) and 84.52.0531(10). WSR 93-21-092 (Order 93-20), § 392-139-902, filed 10/20/93, effective 11/20/93.]

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.

[Statutory Authority: RCW 84.52.0531(10) and 28A.41.170. WSR 90-12-080 (Order 12), § 392-139-905, filed 6/1/90, effective 7/2/90.]

[Ch. 392-139 WAC p. 12]