
Education Appropriations & Oversight Committee

HB 1815

Brief Description: Preserving the school district levy base.

Sponsors: Representatives Sullivan, Anderson, Haigh, Dammeier, Parker, Maxwell, Reykdal and Santos.

Brief Summary of Bill

- Expands school districts Maintenance and Operations (M&O) levy base including the positive difference between the per-pupil general apportionment for the 2009-10 school year and the district's per-pupil state general apportionment for the prior year, multiplied by the district's average annual prior year enrollment.

Hearing Date: 2/15/11

Staff: Wendy Polzin (786-7137).

Background:

The state authorizes school districts to collect local excess Maintenance and Operations (M&O) levies, which may last for up to four year, and provides levy equalization to districts with a tax rate greater than a statewide average rate.

Local excess M&O levies are based on a district's prior school year funding, which is primarily made up of state and federal dollars. For example, for calendar year 2011, the levy base is the 2009-10 school year.

In addition to state and federal funding received by a district, the Legislature has allowed certain other state funding that has been suspended or eliminated to be included in the levy base for purposes of local revenue and levy equalization.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Legislation enacted in the 2010 session included in districts' levy bases funds for the levies collected calendar years 2011-17 that were not actually received by districts. For the purposes of calculating the levy base, the Legislature has allowed the inclusion of funds not received for Initiative 728 (student achievement program), Initiative 732 (cost of living increase), and the Kindergarten - 4th grade staffing enhancement.

Summary of Bill:

Changes are made to the levy base used for calculating school districts M&O levies. The levy base is expanded by the positive difference between the district's per-pupil state general apportionment for the 2009-10 school year in section 502 through 504, chapter 564, Laws of 2009, compared to the district's per pupil state general apportionment for the prior year, multiplied by the district's average annual enrollment for the prior year.

Appropriation: None.

Fiscal Note: Available.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.