SUPERINTENDENT OF PUBLIC INSTRUCTION

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October 24, 2017

( ) Action Required
(X) Informational

BULLETIN NO. 091-17 SCHOOL APPORTIONMENT AND FINANCIAL SERVICES

TO: Educational Service District Superintendents
School District Superintendents
School District Business Managers
County Assessors
Chairs, Boards of County Commissioners

FROM: Chris Reykdal, Superintendent of Public Instruction

RE: 2018 School District Levy Authority

CONTACT: Melissa Jarmon, Apportionment Program Supervisor
360-725-6307, melissa.jarmon@k12.wa.us

PURPOSE

Attached is a listing of the 2018 calendar year excess general fund maintenance and operation levy authority for those school districts headquartered in your county. The amount shown represents the maximum amount that may be certified for collection in 2018 by or on behalf of the school district for maintenance and operation purposes per RCW 84.52.0531.

BACKGROUND

School district levies are certified to the county legislative authority by the board of directors of first class school districts and by the appropriate educational service district (ESD) for second class school districts.

For school districts located in more than one county, the levy authority shown must be divided among the counties.

It should be noted when the levy rate is determined for school district maintenance and operation levies, the greater of one-half of the timber assessed valuation, or 80 percent of the 1983 timber roll, must be added to assessed valuations.

Attachment

State of Washington

Superintendent of Public Instruction

2018 Maximum Levy Authority

	#	School District	Levy Authority	Voter Approved Levy Exceeds Levy Authority
Kittitas County	007	Damman	328,783	
	028	Easton	718,334	
	400	Thorp	776,868	
	401	Ellensburg	9,456,120	
	403	Kittitas	2,207,799	
	404	Cle Elum-Roslyn	2,823,526	
Joint Districts Headquartered in Another County				
	003	Naches Valley	3,655,711	
	119	Selah	8,376,122	

* Levy Authority above reflects required rollback.

TO: Board of County Commissioners (Kittitas)

FROM: Dustin Kinley
Director of Fiscal Services

SUBJECT: **School District Taxation**

DATE: October 25, 2017

Enclosed you will find the levy certifications for the school districts in your county. Please note that the amount certified is the **total to be collected in joint counties.** Also note that the amount for each county must be determined by the headquarter county.

If you have any questions please do not hesitate to call me at 509-454-3116.

Dustin Kinley
cjg

enclosures

cc: County Auditor
County Assessor
OSPI

CERTIFICATION

As Secretary to the Board of Directors of Cle Elum-Roslyn School District School District No. 404 of Kittitas County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the Debt Service Fund budget is prepared on the modified accrual basis of accounting and all other funds are prepared on the cash basis of accounting pursuant to RCW 28A.505

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Gary Wargo

Secretary to the Board of Directors

7-24-17

Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2017 through August 31, 2018.

ESD Superintendent or Designee

7-31-17

Date

OSPI Representative

8-20-2017

Date

Lock and Print Date: 07/25/2017

Cle Elum-Roslyn School District No.404

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	11,050,884	140,280	1,365,334	3,628,500	409,530
Total Appropriation (Expenditures)	11,029,855	162,550	1,739,508	2,797,975	320,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	1,368,834	85,000
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	21,029	-22,270	-374,174	-538,309	4,530
Beginning Total Fund Balance	2,450,000	108,194	391,000	2,140,356	130,000
Ending Total Fund Balance	2,471,029	85,924	16,826	1,602,047	134,530
SECTION B: EXCESS LEVIES FOR 2018 COLLECTION					
Excess levies approved by voters for 2018 collection	2,200,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2018 collection after rollback	2,200,000	XXXX	0	2,000,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

CERTIFICATION

As Secretary to the Board of Directors of Damman School District School District No. 007 of Kittitas County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the Debt Service Fund budget is prepared on the modified accrual basis of accounting and all other funds are prepared on the cash basis of accounting pursuant to RCW 28A.505

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Naisha Smith
Secretary to the Board of Directors

7/25/17
Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2017 through August 31, 2018.

ESD Superintendent or Designee

8-1-17
Date

OSPI Representative

8-20-2017
Date

Lock and Print Date: 07/25/2017

Damman School District No.007

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	702,344	0	0	0	0
Total Appropriation (Expenditures)	1,081,056	0	0	0	0
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-378,712	0	0	0	0
Beginning Total Fund Balance	650,000	0	0	0	0
Ending Total Fund Balance	271,288	0	0	0	0
SECTION B: EXCESS LEVIES FOR 2018 COLLECTION					
Excess levies approved by voters for 2018 collection	275,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2018 collection after rollback	275,000	XXXX	0	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Easton School District No.028

F-195 BUDGET

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CERTIFICATION

As Secretary to the Board of Directors of Easton School District School District No. 028 of Kittitas County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Patrick Dehaff
Secretary to the Board of Directors

7/13/17
Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2017 through August 31, 2018.

ESD Superintendent or Designee

7-25-17
Date

OSPI Representative

8-20-2017
Date

Lock and Print Date: 07/14/2017

Easton School District No.028

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	2,703,231	65,300	348,738	50,400	35,850
Total Appropriation (Expenditures)	2,681,064	65,300	372,220	268,000	0
Other Financing Uses--Transfers Out (G.L. 536)	27,165	XXXX	0	0	17,940
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-4,998	0	-23,482	-217,600	17,910
Beginning Total Fund Balance	629,975	46,457	372,654	218,391	73,475
Ending Total Fund Balance	624,977	46,457	349,172	791	91,385
SECTION B: EXCESS LEVIES FOR 2018 COLLECTION					
Excess levies approved by voters for 2018 collection	495,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2018 collection after rollback	495,000	XXXX	320,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Ellensburg School District No.401

F-195 BUDGET

CERTIFICATION

As Secretary to the Board of Directors of Ellensburg School District School District No. 401 of Kittitas County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the budget is prepared on the modified accrual basis of accounting pursuant to RCW 28A.505.020; or

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

8-23-2017

Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2017 through August 31, 2018.

ESD Superintendent or Designee

8-29-17

Date

OSPI Representative

9-11-2017

Date

Lock and Print Date: 08/24/2017

Ellensburg School District No.401

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	41,400,000	528,650	4,385,647	16,121,513	192,500
Total Appropriation (Expenditures)	40,756,700	546,750	4,620,475	21,039,972	800,000
Other Financing Uses--Transfers Out (G.L. 536)	1,157,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-513,700	-18,100	-234,828	-4,918,459	-607,500
Beginning Total Fund Balance	5,600,000	192,476	2,200,000	4,919,314	800,000
Ending Total Fund Balance	5,086,300	174,376	1,965,172	855	192,500
SECTION B: EXCESS LEVIES FOR 2018 COLLECTION					
Excess levies approved by voters for 2018 collection	6,893,226	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2018 collection after rollback	6,893,226	XXXX	4,450,000	668,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

Kittitas School District No.403

F-195 BUDGET

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CERTIFICATION

As Secretary to the Board of Directors of Kittitas School District School District No. 403 of Kittitas County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the Debt Service Fund budget is prepared on the modified accrual basis of accounting and all other funds are prepared on the cash basis of accounting pursuant to RCW 28A.505

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

Secretary to the Board of Directors

7-19-17

Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2017 through August 31, 2018.

ESD Superintendent or Designee

7-31-17

Date

OSPI Representative

8-20-2017

Date

Lock and Print Date: 07/24/2017

Kittitas School District No.403

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	8,340,832	135,700	696,574	10	67,171
Total Appropriation (Expenditures)	8,259,859	143,400	679,550	0	72,000
Other Financing Uses--Transfers Out (G.L. 536)	0	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	80,973	-7,700	17,024	10	-4,829
Beginning Total Fund Balance	685,000	38,000	507,500	1,534	74,665
Ending Total Fund Balance	765,973	30,300	524,524	1,544	69,836
SECTION B: EXCESS LEVIES FOR 2018 COLLECTION					
Excess levies approved by voters for 2018 collection	1,588,555	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2018 collection after rollback	1,588,555	XXXX	701,000	0	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.

CERTIFICATION

As Secretary to the Board of Directors of Thorp School District School District No. 400 of Kittitas County, I do hereby certify that the Board of Directors, at a public meeting advertised pursuant to RCW 28A.505.050 and held pursuant to RCW 28A.505.060;

(a) established the total appropriation expenditure amount for each fund for the fiscal year; and

(b) the budget for each fund represents the budget as adopted by the Board of Directors; and

(c) the Debt Service Fund budget is prepared on the modified accrual basis of accounting and all other funds are prepared on the cash basis of accounting pursuant to RCW 28A.505

(d) the Board of Directors and officers of said school district are fully cognizant of their liability under the provisions of RCW 28A.505.150; and

(e) if applicable, pursuant to RCW 28A.150.270 and WAC 392-121-445, the Board of Directors has executed a resolution as part of the budget hearing requesting approval for operating transfers from the General Fund to the Debt Service Fund and/or the Capital Projects Fund; and

(f) pursuant to RCW 84.52.020, the Board of Directors determined the amount of new fiscal year excess tax levy requirements needed for the General, Transportation, Capital Projects, and Debt Service Fund budgets.

L. Martin

Secretary to the Board of Directors

7-25-17

Budget Adoption Date

FOR ESD AND OSPI USE ONLY

The School District budget has been reviewed and the total appropriation expenditure amount in each fund is fixed and approved in accordance with RCW 28A.505 for the period September 1, 2017 through August 31, 2018.

ESD Superintendent or Designee

8-7-17

Date

OSPI Representative

8-20-2017

Date

Lock and Print Date: 08/01/2017

Thorp School District No.400

BUDGET AND EXCESS LEVY SUMMARY

	General Fund	Associated Student Body Fund	Debt Service Fund	Capital Projects Fund	Transportation Vehicle Fund
SECTION A: BUDGET SUMMARY					
Total Revenues and Other Financing Sources	3,021,407	18,500	0	49,004	32,304
Total Appropriation (Expenditures)	3,021,407	18,500	0	49,004	129,000
Other Financing Uses--Transfers Out (G.L. 536)	16,000	XXXX	0	0	0
Other Financing Uses (G.L. 535)	0	XXXX	0	0	0
Excess of Revenues/Other Financing Sources Over/(Under) Expenditures and Other Financing Uses	-16,000	0	0	0	-96,696
Beginning Total Fund Balance	600,000	24,750	31	97,000	96,700
Ending Total Fund Balance	584,000	24,750	31	97,000	4
SECTION B: EXCESS LEVIES FOR 2018 COLLECTION					
Excess levies approved by voters for 2018 collection	665,000	0	0	0	0
Rollback mandated by school district Board of Directors 1/	0	0	0	0	0
Net excess levy amount for 2018 collection after rollback	665,000	XXXX	0	50,000	0

1/ Rollback of levies needs to be certified pursuant to RCW 84.52.020. Please do NOT include such resolution as part of this document.