
SUBSTITUTE SENATE BILL 5135

State of Washington

60th Legislature

2007 Regular Session

By Senate Committee on Early Learning & K-12 Education (originally sponsored by Senators Eide, Hobbs, Keiser, Weinstein, Tom and Rasmussen)

READ FIRST TIME 02/02/07.

1 AN ACT Relating to equalizing school district salary allocations;
2 amending RCW 84.52.0531 and 84.52.0531; adding new sections to chapter
3 28A.150 RCW; providing an effective date; and providing an expiration
4 date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 28A.150
7 RCW to read as follows:

8 (1) Beginning with the 2007-08 school year, the legislature intends
9 to begin a six-year process to equalize the salary allocations to
10 school districts for state-funded staff pursuant to state basic
11 education appropriation sections of the biennial budget. By the 2012-
12 13 school year, the salary allocation amounts received by school
13 districts for certificated instructional staff, classified staff, and
14 certificated administrative staff shall be the same.

15 (2) To fulfill the obligation in this section, the salary
16 allocations to school districts shall be adjusted on the schedule in
17 this subsection.

18 (a) In the 2007-08 school year, each school district that in the
19 2006-07 school year is receiving a base salary allocation for

1 certificated instructional staff that is below the highest base salary
2 allocation for certificated instructional staff according to LEAP
3 Document 12E referenced in the 2005-2007 biennial budget shall receive
4 an additional allocation sufficient to make up one-sixth of the
5 difference between that districts' level and the highest level.

6 (b) In the 2007-08 school year, each school district that in the
7 2006-07 school year is receiving a salary allocation for classified
8 staff or a salary allocation for certificated administrative staff that
9 is below the highest salary allocation for classified staff or
10 certificated administrative staff according to LEAP Document 12E
11 referenced in the 2005-07 biennial budget shall receive an additional
12 allocation sufficient to make up one-sixth of the difference between
13 that districts' level and the highest level.

14 (c) In each year thereafter, an additional one-sixth, as determined
15 in (a) and (b) of this subsection shall continue to be added to the
16 salary allocations until all school districts reach the highest
17 allocation in all salary allocation categories in the 2012-13 school
18 year.

19 **Sec. 2.** RCW 84.52.0531 and 2006 c 119 s 2 are each amended to read
20 as follows:

21 The maximum dollar amount which may be levied by or for any school
22 district for maintenance and operation support under the provisions of
23 RCW 84.52.053 shall be determined as follows:

24 (1) For excess levies for collection in calendar year 1997, the
25 maximum dollar amount shall be calculated pursuant to the laws and
26 rules in effect in November 1996.

27 (2) For excess levies for collection in calendar year 1998 and
28 thereafter, the maximum dollar amount shall be the sum of (a) plus or
29 minus (b) and (c) of this subsection minus (d) of this subsection:

30 (a) The district's levy base as defined in subsections (3) (~~and~~),
31 (4), and (5) of this section multiplied by the district's maximum levy
32 percentage as defined in subsection (~~(+5))~~ (6) of this section;

33 (b) For districts in a high/nonhigh relationship, the high school
34 district's maximum levy amount shall be reduced and the nonhigh school
35 district's maximum levy amount shall be increased by an amount equal to
36 the estimated amount of the nonhigh payment due to the high school

1 district under RCW 28A.545.030(3) and 28A.545.050 for the school year
2 commencing the year of the levy;

3 (c) For districts in an interdistrict cooperative agreement, the
4 nonresident school district's maximum levy amount shall be reduced and
5 the resident school district's maximum levy amount shall be increased
6 by an amount equal to the per pupil basic education allocation included
7 in the nonresident district's levy base under subsection (3) of this
8 section multiplied by:

9 (i) The number of full-time equivalent students served from the
10 resident district in the prior school year; multiplied by:

11 (ii) The serving district's maximum levy percentage determined
12 under subsection (~~((+5))~~) (6) of this section; increased by:

13 (iii) The percent increase per full-time equivalent student as
14 stated in the state basic education appropriation section of the
15 biennial budget between the prior school year and the current school
16 year divided by fifty-five percent;

17 (d) The district's maximum levy amount shall be reduced by the
18 maximum amount of state matching funds for which the district is
19 eligible under RCW 28A.500.010.

20 (3) For excess levies for collection in calendar year 2005 and
21 thereafter, a district's levy base shall be the sum of allocations in
22 (a) through (c) of this subsection received by the district for the
23 prior school year and the amounts determined under subsection (4) of
24 this section, including allocations for compensation increases, plus
25 the sum of such allocations multiplied by the percent increase per full
26 time equivalent student as stated in the state basic education
27 appropriation section of the biennial budget between the prior school
28 year and the current school year and divided by fifty-five percent. A
29 district's levy base shall not include local school district property
30 tax levies or other local revenues, or state and federal allocations
31 not identified in (a) through (c) of this subsection.

32 (a) The district's basic education allocation as determined
33 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

34 (b) State and federal categorical allocations for the following
35 programs:

36 (i) Pupil transportation;

37 (ii) Special education;

38 (iii) Education of highly capable students;

1 (iv) Compensatory education, including but not limited to learning
2 assistance, migrant education, Indian education, refugee programs, and
3 bilingual education;

4 (v) Food services; and

5 (vi) Statewide block grant programs; and

6 (c) Any other federal allocations for elementary and secondary
7 school programs, including direct grants, other than federal impact aid
8 funds and allocations in lieu of taxes.

9 (4) For levy collections in calendar years 2005 through 2011, in
10 addition to the allocations included under subsection (3)(a) through
11 (c) of this section, a district's levy base shall also include the
12 following:

13 (a) The difference between the allocation the district would have
14 received in the current school year had RCW 84.52.068 not been amended
15 by chapter 19, Laws of 2003 1st sp. sess. and the allocation the
16 district received in the current school year pursuant to RCW 84.52.068.
17 The office of the superintendent of public instruction shall offset the
18 amount added to a district's levy base pursuant to this subsection
19 (4)(a) by any additional per student allocations included in a
20 district's levy base pursuant to the enactment of an initiative to the
21 people subsequent to June 10, 2004; and

22 (b) The difference between the allocations the district would have
23 received the prior school year had RCW 28A.400.205 not been amended by
24 chapter 20, Laws of 2003 1st sp. sess. and the allocations the district
25 actually received the prior school year pursuant to RCW 28A.400.205.
26 The office of the superintendent of public instruction shall offset the
27 amount added to a district's levy base pursuant to this subsection
28 (4)(b) by any additional salary increase allocations included in a
29 district's levy base pursuant to the enactment of an initiative to the
30 people subsequent to June 10, 2004.

31 (5) For levy collections in calendar years 2008 through 2013, in
32 addition to the allocations included under subsections (3)(a) through
33 (c) and (4) of this section, a district's levy base shall also include
34 the difference between the salary allocations received in the prior
35 school year and salary allocation amounts that would have been received
36 if the provisions of section 1 of this act had been in effect for each
37 respective school year, reduced by the additional allocations actually
38 received pursuant to section 1 of this act.

1 (6) A district's maximum levy percentage shall be twenty-two
2 percent in 1998 and twenty-four percent in 1999 and every year
3 thereafter; plus, for qualifying districts, the grandfathered
4 percentage determined as follows:

5 (a) For 1997, the difference between the district's 1993 maximum
6 levy percentage and twenty percent; and

7 (b) For 1998 and thereafter, the percentage calculated as follows:

8 (i) Multiply the grandfathered percentage for the prior year times
9 the district's levy base determined under subsection (3) of this
10 section;

11 (ii) Reduce the result of (b)(i) of this subsection by any levy
12 reduction funds as defined in subsection ~~((+6+))~~ (7) of this section
13 that are to be allocated to the district for the current school year;

14 (iii) Divide the result of (b)(ii) of this subsection by the
15 district's levy base; and

16 (iv) Take the greater of zero or the percentage calculated in
17 (b)(iii) of this subsection.

18 ~~((+6+))~~ (7) "Levy reduction funds" shall mean increases in state
19 funds from the prior school year for programs included under
20 subsections (3) and (4) of this section: (a) That are not attributable
21 to enrollment changes, compensation increases, or inflationary
22 adjustments; and (b) that are or were specifically identified as levy
23 reduction funds in the appropriations act. If levy reduction funds are
24 dependent on formula factors which would not be finalized until after
25 the start of the current school year, the superintendent of public
26 instruction shall estimate the total amount of levy reduction funds by
27 using prior school year data in place of current school year data.
28 Levy reduction funds shall not include moneys received by school
29 districts from cities or counties.

30 ~~((+7+))~~ (8) For the purposes of this section, "prior school year"
31 means the most recent school year completed prior to the year in which
32 the levies are to be collected.

33 ~~((+8+))~~ (9) For the purposes of this section, "current school year"
34 means the year immediately following the prior school year.

35 ~~((+9+))~~ (10) Funds collected from transportation vehicle fund tax
36 levies shall not be subject to the levy limitations in this section.

37 ~~((+10+))~~ (11) The superintendent of public instruction shall

1 develop rules and regulations and inform school districts of the
2 pertinent data necessary to carry out the provisions of this section.

3 **Sec. 3.** RCW 84.52.0531 and 1997 c 259 s 2 are each amended to read
4 as follows:

5 The maximum dollar amount which may be levied by or for any school
6 district for maintenance and operation support under the provisions of
7 RCW 84.52.053 shall be determined as follows:

8 (1) For excess levies for collection in calendar year 1997, the
9 maximum dollar amount shall be calculated pursuant to the laws and
10 rules in effect in November 1996.

11 (2) For excess levies for collection in calendar year 1998 and
12 thereafter, the maximum dollar amount shall be the sum of (a) plus or
13 minus (b) and (c) of this subsection minus (d) of this subsection:

14 (a) The district's levy base as defined in subsection (3) of this
15 section multiplied by the district's maximum levy percentage as defined
16 in subsection (~~((4))~~) (5) of this section;

17 (b) For districts in a high/nonhigh relationship, the high school
18 district's maximum levy amount shall be reduced and the nonhigh school
19 district's maximum levy amount shall be increased by an amount equal to
20 the estimated amount of the nonhigh payment due to the high school
21 district under RCW 28A.545.030(3) and 28A.545.050 for the school year
22 commencing the year of the levy;

23 (c) For districts in an interdistrict cooperative agreement, the
24 nonresident school district's maximum levy amount shall be reduced and
25 the resident school district's maximum levy amount shall be increased
26 by an amount equal to the per pupil basic education allocation included
27 in the nonresident district's levy base under subsection (3) of this
28 section multiplied by:

29 (i) The number of full-time equivalent students served from the
30 resident district in the prior school year; multiplied by:

31 (ii) The serving district's maximum levy percentage determined
32 under subsection (~~((4))~~) (5) of this section; increased by:

33 (iii) The percent increase per full-time equivalent student as
34 stated in the state basic education appropriation section of the
35 biennial budget between the prior school year and the current school
36 year divided by fifty-five percent;

1 (d) The district's maximum levy amount shall be reduced by the
2 maximum amount of state matching funds for which the district is
3 eligible under RCW 28A.500.010.

4 (3) For excess levies for collection in calendar year 1998 and
5 thereafter, a district's levy base shall be the sum of allocations in
6 (a) through (c) of this subsection received by the district for the
7 prior school year, including allocations for compensation increases,
8 plus the sum of such allocations multiplied by the percent increase per
9 full time equivalent student as stated in the state basic education
10 appropriation section of the biennial budget between the prior school
11 year and the current school year and divided by fifty-five percent. A
12 district's levy base shall not include local school district property
13 tax levies or other local revenues, or state and federal allocations
14 not identified in (a) through (c) of this subsection.

15 (a) The district's basic education allocation as determined
16 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

17 (b) State and federal categorical allocations for the following
18 programs:

19 (i) Pupil transportation;

20 (ii) Special education;

21 (iii) Education of highly capable students;

22 (iv) Compensatory education, including but not limited to learning
23 assistance, migrant education, Indian education, refugee programs, and
24 bilingual education;

25 (v) Food services; and

26 (vi) Statewide block grant programs; and

27 (c) Any other federal allocations for elementary and secondary
28 school programs, including direct grants, other than federal impact aid
29 funds and allocations in lieu of taxes.

30 (4) For levy collections in calendar years 2008 through 2013, in
31 addition to the allocations included under subsections (3)(a) through
32 (c) and (4) of this section, a district's levy base shall also include
33 the difference between the salary allocations received in the prior
34 school year and salary allocation amounts that would have been received
35 if the provisions of section 1 of this act had been in effect for each
36 respective school year, reduced by the additional allocations actually
37 received pursuant to section 1 of this act.

1 (5) A district's maximum levy percentage shall be twenty-two
2 percent in 1998 and twenty-four percent in 1999 and every year
3 thereafter; plus, for qualifying districts, the grandfathered
4 percentage determined as follows:

5 (a) For 1997, the difference between the district's 1993 maximum
6 levy percentage and twenty percent; and

7 (b) For 1998 and thereafter, the percentage calculated as follows:

8 (i) Multiply the grandfathered percentage for the prior year times
9 the district's levy base determined under subsection (3) of this
10 section;

11 (ii) Reduce the result of (b)(i) of this subsection by any levy
12 reduction funds as defined in subsection ~~((+5+))~~ (6) of this section
13 that are to be allocated to the district for the current school year;

14 (iii) Divide the result of (b)(ii) of this subsection by the
15 district's levy base; and

16 (iv) Take the greater of zero or the percentage calculated in
17 (b)(iii) of this subsection.

18 ~~((+5+))~~ (6) "Levy reduction funds" shall mean increases in state
19 funds from the prior school year for programs included under subsection
20 (3) of this section: (a) That are not attributable to enrollment
21 changes, compensation increases, or inflationary adjustments; and (b)
22 that are or were specifically identified as levy reduction funds in the
23 appropriations act. If levy reduction funds are dependent on formula
24 factors which would not be finalized until after the start of the
25 current school year, the superintendent of public instruction shall
26 estimate the total amount of levy reduction funds by using prior school
27 year data in place of current school year data. Levy reduction funds
28 shall not include moneys received by school districts from cities or
29 counties.

30 ~~((+6+))~~ (7) For the purposes of this section, "prior school year"
31 means the most recent school year completed prior to the year in which
32 the levies are to be collected.

33 ~~((+7+))~~ (8) For the purposes of this section, "current school year"
34 means the year immediately following the prior school year.

35 ~~((+8+))~~ (9) Funds collected from transportation vehicle fund tax
36 levies shall not be subject to the levy limitations in this section.

37 ~~((+9+))~~ (10) The superintendent of public instruction shall develop

1 rules and regulations and inform school districts of the pertinent data
2 necessary to carry out the provisions of this section.

3 NEW SECTION. **Sec. 4.** A new section is added to chapter 28A.150
4 RCW to read as follows:

5 Every school district on an annual basis must provide the office of
6 the superintendent of public instruction with a report outlining the
7 total compensation and taxable benefits it pays to each individual
8 staff member it employs. The report must include the following:

9 (1) The total salary and compensation from supplemental contracts,
10 and any additional salary compensation, including, but not limited to,
11 payment for coaching, payment for helping with extracurricular
12 activities, or payment for working with before or after school
13 programs, paid to each individual staff member by the school district
14 and reported on the employee's federal W2 forms;

15 (2) Any taxable benefits provided to the individual staff member;
16 and

17 (3) The staff member's job title and a brief description of those
18 payments made to the staff member above his or her base salary.

19 NEW SECTION. **Sec. 5.** Section 2 of this act expires January 1,
20 2012.

21 NEW SECTION. **Sec. 6.** Section 3 of this act takes effect January
22 1, 2012.

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