

2011 LEVY AUTHORITY AND LOCAL EFFORT ASSISTANCE (LEA) PAYABLE

SUMMARY

A.	2011 Levy Base (Sched. I, Line I)	\$35,170,635
B.	2011 Levy Authority Percentage [Prior Year %]	28.00%
C.	Levy Authority Before Transfers [A * B]	\$9,847,778
D.	Nonhigh and Interdistrict Transfers [Sch. IV, Line E]	\$38,709
E.	Levy Authority After Transfers [C + D]	\$9,886,487
F.	Maximum 2011 Local Effort Assistance [Sch. II, Line G]	\$4,187,106
G.	2011 Levy Authority [E - F]	\$5,699,381

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SCHEDULE I - 2011 LEVY BASE

A.	State 2009-10 School Year Allocations through OSPI:	
	3100 Basic Education [Rpt. 1191 Lines A14 + C3 + Rpt 1197 310003 A]	\$16,571,229
	3100 Basic Education Technical College Direct Pay	\$0
	310004 Full Day Kindergarten [Rpt. 1197 Column A]	\$775,966
	4121 Special Education Program [Rpt. 1197 Column A]	\$1,961,684
	4121 Special Education ESD Cooperative [Rpt. 1220 Line J.]	\$0
	4134 Middle School Vocational [Rpt. 1197 Column A]	\$0
	4155 Learning Assistance Program [Rpt. 1197 Column A]	\$1,373,307
	4165 Transitional Bilingual [Report 1197 Column A]	\$1,061,223
	4166 Student Achievement [Report 1197 Column A]	\$84,555
	4174 Highly Capable [Rpt. 1197 Column A]	\$31,423
	4198 School Food Services [Rpt. 1197 Column A]	\$69,241
	4199 Transportation - Operations [Rpt. 1197 Column A]	\$514,423
	4499 Transportation Reimb. - Depreciation [Rpt. 1197 Column A]	\$121,663
	SHB2893 2+1.6 Percent Salary Increase plus Benefits for Formula Staff	\$1,112,799
	SHB2893 \$363.84 Increase per Student for Student Achievement (Tech Col: 0.00 + Aug 2010 Rpt 1191E 3,391.41 ) * \$363.84 =	\$1,233,931
B.	Federal 2009-10 School Year Allocations through OSPI:	
	6111 Federal Stimulus - Title I [Rpt. 1197 Column A]	\$628,409
	6112 Federal Stimulus - School Improvement [Rpt. 1197 Column A]	\$0
	6113 Federal Stimulus - I-728 Portion	\$338,245
	6114 Federal Stimulus - IDEA [One half of Rpt. 1197 Column A]	\$420,524
	6118 Federal Stimulus - Competitive Grants [Rpt. 1197 Column A]	\$3,500
	6119 Federal Stimulus - Other [Rpt. 1197 Column A]	\$95,109
	6121 Special Purpose, Medicaid Reimb. [Rpt. 1197 Column A]	\$0
	6124 Special Education Supplemental [Rpt. 1197 Column A]	\$727,489
	6124 District Allocation Redirected to ESD	\$0
	6138 Secondary Vocational Ed., [Rpt. 1197 Column A]	\$42,439
	6146 Skills Center [Rpt. 1197 Column A]	\$0
	6151 Remediation, [Rpt. 1197 Column A]	\$1,867,605
	6152 School Improvement, [Rpt. 1197 Column A]	\$474,541
	6152 District Safe and Drug Free Allocation Redirected to ESD	\$25,226
	6153 Migrant, [Rpt. 1197 Column A]	\$299,139
	6154 Reading First, [Rpt. 1197 Column A]	\$0
	6164 Limited English, [Rpt. 1197 Column A]	\$315,672
	6176 Targeted Assistance [Rpt. 1197 Column A]	\$0
	6198 School Food Services [Rpt. 1197 Column A]	\$1,719,857
	6199 Transportation Operations [Rpt. 1197 Column A]	\$0
C.	2008-09 School Year Revenue from F-196:	
	4321 Special Education [Rpt. F-196]	\$0
	4365 Transitional Bilingual [Rpt. F-196]	\$0
	4398 School Food Services [Rpt. F-196]	\$0
	4399 Transportation Operations [Rpt. F-196]	\$0
	5200 Gen. Purpose Direct Grants, Unassd [Rpt. F-196]	\$110
	6100 Special Purpose, SPI, Unassigned [Rpt. F-196]	\$1,171
	6200 Direct Special Purpose Grants [Rpt. F-196]	\$0
	6221 Special Education - Medicaid Reimbursements [Rpt. F-196]	\$0
	6224 Special Education - Supplemental [Rpt. F-196]	\$0
	6238 Secondary Vocational Education [Rpt. F-196]	\$0
	6246 Skills Center [Rpt. F-196]	\$0
	6251 Disadvantaged [Rpt. F-196]	\$0
	6252 School Improvement [Rpt. F-196]	\$0
	6253 Migrant [Rpt. F-196]	\$0
	6254 Reading First [Rpt. F-196]	\$0
	6262 Math & Science - Professional Development [Rpt. F-196]	\$0
	6264 Bilingual [Rpt. F-196]	\$0

6267	Indian Education - JOM [Rpt. F-196]	\$0
6268	Indian Education - ED [Rpt. F-196]	\$115,586
6276	Targeted Assistance [Rpt. F-196]	\$0
6298	School Food Service [Rpt. F-196]	\$0
6299	Transportation Operations [Rpt. F-196]	\$0
6300	Federal Grants Through Other Agencies [Rpt. F-196]	\$365,371
6310	Medicaid Administrative Match [Rpt. F-196]	\$260,362
6321	Special Education - Medicaid Reimbursement [Rpt. F-196]	\$5,262
6324	Special Education - Supplemental [Rpt. F-196]	\$0
6338	Secondary Vocational Education [Rpt. F-196]	\$0
6346	Skills Center [Rpt. F-196]	\$0
6351	Disadvantaged [Rpt. F-196]	\$0
6352	School Improvement [Rpt. F-196]	\$11,800
6353	Migrant [Rpt. F-196]	\$0
6354	Reading First [Rpt. F-196]	\$0
6362	Math & Science - Professional Development [Rpt. F-196]	\$0
6364	Limited English Proficiency [Rpt. F-196]	\$0
6367	Indian Education - JOM [Rpt. F-196]	\$23,391
6368	Indian Education - ED [Rpt. F-196]	\$0
6376	Targeted Assistance [Rpt. F-196]	\$0
6398	School Food Service [Rpt. F-196]	\$0
6399	Transportation Operations [Rpt. F-196]	\$0
6998	USDA Commodities [Rpt. F-196]	\$116,923
	Total Federal 2008-09 School Year Revenue:	\$899,977
D.	Percentage Change in the Implicit Price Deflator for the Prior 12 Mo. . .	1.890%
E.	Total Federal 2008-09 Revenue Adjusted by Price Deflator [C*(1+D)] . . .	\$916,987
F.	Revenues Received as a Fiscal Agent [Form SPI Fiscal Agent] . . . . .	\$0
G.	Total State and Federal Revenues in Levy Base [A+B+E-F] . . . . .	\$32,786,185
H.	% Incr. in Basic Ed. Funding Per Pupil, 09-10 to 10-11 . . . . .	4.00%
I.	Excess Levy Base [G * (1 + (H / 0.55))] . . . . .	\$35,170,635

**SCHEDULE II - MAXIMUM LOCAL EFFORT ASSISTANCE (LEA)**

A.	Levy Authority after Transfers [Summary, Line E]	\$9,886,487
B.	2011 Levy Authority Percentage [Prior Year %]	28.00%
C.	District 14% Levy Amount [(A / B) * .14]	\$4,943,244
D.	2009 Adj. Assessed Valuation, 2010 Levies [Sched. V]	\$596,778,694
E.	District 14% levy Rate [(C * 1000) / D]	8.283
F.	Statewide Average 14% Levy Rate [OSPI Calc.]	1.267
G.	Maximum 2011 LEA [(E - F) / E] * C ] Calculated at 100%, see Comments. . .	\$4,187,106

**SCHEDULE III - 2011 LEA PAYABLE**

A.	Certified Levy Needed to Qualify for Maximum LEA [II.C - II.G]	\$756,138
B.	Matching Ratio [(II.E - II.F) / II.F]	5.537
C.	2011 Certified M&O Levy Amount	\$1,091,000
D.	2011 LEA Payable [If C > A, then II.G, else C * B]	\$4,187,106
E.	January-August 2011 LEA [D * .72]	\$3,014,716
F.	September-December 2011 LEA [D * .28]	\$1,172,390

**SCHEDULE IV - NONHIGH AND INTERDISTRICT TRANSFERS**

A. Nonhigh Sending District Transfer In - FTE From P-213						
	a.	b.	c.	d.	e.	
				2011	2010	((a * d) +
Serving	2010-11	2009-10	2009-10	Levy Auth.	Cert. Levy	((b - c) * e))
District	Est FTE	Act FTE	Est FTE	Per Pupil	Per Pupil	Transfer In

A. Total Nonhigh Sending District Transfer In 0

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

	a.	b.	c.	d.	e.	
	2010-11	2009-10	2009-10	2011	2010	((a * d) +
Resident	Est FTE	Act FTE	Est FTE	Levy Auth.	Cert. Levy	((b - c) * e))
District				Per Pupil	Per Pupil	Transfer Out

**B. Total Nonhigh Serving District Transfer Out** 0

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

	a.	b.	
	2009-10	2011	(a * b)
Serving	Nonres FTE	Levy Auth.	Transfer In
District		Per Pupil	
YAKIMA	24.66	1,569.71	38,709

**C. Total Interdistrict Program Sending Transfer In** 38,709

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

	a.	b.	
	2009-10	2011	(a * b)
Resident	Nonres FTE	Levy Auth.	Transfer Out
District		Per Pupil	

**D. Total Interdistrict Program Serving Transfer Out** 0

**E. Total Nonhigh and Interdist. Transfers (A - B + C - D)** \$38,709

**SCHEDULE V - ADJUSTED ASSESSED VALUATION**

COUNTY	a. 2009 PROPERTY VALUE	b. INDICATED RATIO	c. GREATER OF 1/2 TAV ,80% TIMBER	ADJUSTED ASSESSED VALUATION ((a/(b/100)) + c)
YAKIMA	531,729,816	89.1	0	596,778,694
<b>TOTAL ADJUSTED ASSESSED VALUATION</b>				<b>596,778,694</b>

COMMENTS ON REPORT F-780

This electronic report is the school district's official notice of 2011 local effort assistance (LEA) under chapter 28A.500 RCW. The calculation and amount of final 2011 levy authority is also shown.

LEVY AUTHORITY -----

Line G of the SUMMARY on page 1 shows the school district's general fund (M&O) levy authority for the 2011 calendar year. This is the maximum amount that can be certified to the county board of commissioners for collection in 2011. For school districts located in more than one county, the amount shown is the maximum combined levy amount for all counties. Calculations are made pursuant to Chapter 392-139 WAC.

CERTIFIED LEVY -----

Line C of Schedule III on page 2 shows the school district's general fund (M&O) certified levy amount for the 2011 calendar year. This is the amount reported to OSPI as certified to the county board of commissioners for collection in 2011.

LOCAL EFFORT ASSISTANCE -----

Schedules II and III show the 2011 LEA calculation and allocation. The current appropriation funds LEA at 100 percent. Also RCW 28A.500.030 requires that LEA be funded at 100 percent. If future legislation changes this, school districts will be notified.

LEA allocations for 2011 span two school district fiscal years. The portion of 2011 LEA allocation payable during the 2010-11 school year is shown on line E of Schedule III. LEA payments are made through the monthly apportionment process. The percent of the 2010-11 allocation payable each month is published in the Administrative Budgeting and Financial Reporting Policies and Procedures Handbook for School Districts Chapter BUD PREP section 4 page 2. LEA allocations appear on Report 1197, Statement of Apportionment, in Revenue Account 3300.

QUESTIONS -----

Further information and levy data summaries are posted to the Internet at <http://www.k12.wa.us/safs/>.

Questions regarding levy authority or LEA can be directed to Steve Shish, School Apportionment and Financial Services, 360/725-6307, FAX 360/664-3683, or e-mail [steve.shish@k12.wa.us](mailto:steve.shish@k12.wa.us).