

**AMPLE SCHOOL FUNDING PROJECT FOR
WASHINGTON STATE**

Research Report January 27, 2005

**BASIC EDUCATION GENERAL
APPORTIONMENT PROGRAM FUNDING
ISSUES**

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Rationale for the Ample School Funding Project

The Washington Association of School Administrators (WASA) initiated the Ample School Funding Project in November 2003. The project emerged from the growing realization that the State of Washington is not meeting its constitutional responsibility to make ample provision for education as required by the Washington State Constitution. This has led to increasing pressure and frustration being experienced by the K-12 community in meeting new state and federal educational expectations with insufficient resources to accomplish the tasks delegated to them.

Although there have been recent proposals before the State Legislature to conduct a comprehensive K-12 study to examine the adequacy of basic education funding, no such studies were approved by the state legislature in either 2003 or 2004. In the absence of such a state sponsored study, WASA established this project to study our state's K-12 finance system on a program-by-program basis. This research paper is the third of a series of papers and concerns the extent to which state funding of the main basic education program, general apportionment, meets the requirements of the state Constitution to make ample provision for the education of resident children through a general and uniform system of public schools.

Executive Summary

Washington’s K-12 funding structure is the result of the legislature’s response to two court decisions, School Funding I (1978) and School Funding II (1983).¹ These cases concerned whether the state funding of public schools met the following requirements of the Washington State Constitution:

“It is the paramount duty of the state to make ample provision for the education of all children residing within its borders”(Article IX, Section 1)

“The legislature shall provide for a general and uniform system of public schools.” (Article IX, Section 2)

The courts in interpreting the meaning of the State Constitution in these two court cases established various requirements concerning the state’s paramount duty, including that:

- The legislature state must define and adequately fund basic education through a general and uniform system.
- Special levies may not be used to offset the state’s basic education funding responsibility directly or indirectly, and
- The legislature *“is required to continually review, evaluate, and revise, if necessary, the educational system of the state and the program of education and its funding to meet the current needs of the children of the state.”* School Funding II, Thurston County 81-2-1713-1, 63.

The Supreme Court did not deal definitively with the meaning of the word “ample” and considered it a guideline, leaving intact the trial court’s opinion that “ample” means liberal, unrestrained, without parsimony and fully sufficient. School Funding I at 90 Wn. 2d 515-516.

The 1977 Legislature responded to the early-January 1977 trial court ruling by enacting three key pieces of legislation, including:

- The Basic Education Act, defining the state’s basic education obligation principally in terms of general apportionment formula inputs consisting of minimum state funded staff per student ratios and establishing minimum curriculum offerings and program hours to be provided by school districts for the core, regular education of students.
- The state Appropriations Act, explicitly defining the state’s basic education obligation in the general apportionment formula in terms of staff per student ratios and other cost factors,

¹ School Funding I, *Seattle School District v. State*, 90 Wn. 2nd 476, 585 P.2d 71 (1978)
School Funding II, Thurston County 81-2-1713-1

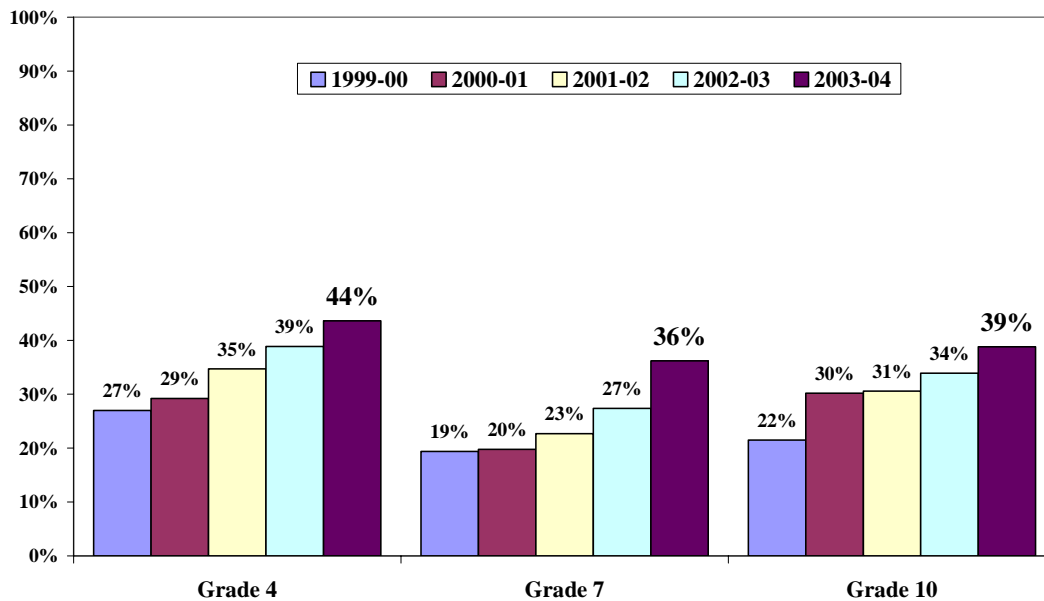
- The Levy Lid Act, limiting the maintenance and operations levy authority of school districts to 10 percent of state basic education allocations with a four-year timeline for districts with levies exceeding 10 percent to ramp down to 10 percent.

Since its enactment, the central funding piece of the Basic Education Act, the general apportionment formula remains largely unchanged in terms of various key basic education formula components that were first developed in 1972. On the other hand, the educational expectations of the state were changed significantly through enactment of Performance-Based Education in 1992 and Education Reform in 1993. These acts instigated an education reform process designed to replace the input based (student seat-time) concept established in the 1977 Basic Education Act with a performance-based system with the following attributes:

- State defined educational expectations in terms of what students were supposed to know and be able to do (essential academic learning requirements based on high standards).
- An assessment system designed to measure student’s attainment of the academic requirements (the Washington Assessment of Student Learning or WASL), and
- Accountability measures for districts and students, including passing the 10th grade WASL as a requisite for high school graduation beginning with the class of 2008.

The state and school districts have engaged in implementing education reform for more than a decade. Education Reform is firmly embedded of public education by the state’s 296 school districts. WASL results are now available to gauge the extent to which students meet state standards. The graph below shows state WASL results from 1999-2004.

**Percent of Students Meeting Standards in Three Subjects
(Reading, Mathematics Writing)**



Student performance has improved substantially from 1999 to 2004. However, in 2003-04, more than half the students tested did not meet the WASL standards in all content areas and only 39 percent of 10th graders met WASL standards. Unless something changes, it appears that large numbers of students will not meet graduation requirements starting in 2008.

Since 1993-94, the state has funded various education reform programs to assist school districts in its implementation. State funding of education reform programs has not been based on an assessment of amounts needed, but rather, on the outcome of the political budgetary process.

The 1993 Education Reform Act created a Joint Legislative Fiscal Committee to study the common school funding system and to submit a report in 1995 on its findings and any recommendations for a new funding model. The committee's report recognized that it was difficult for a legislature to alter a public school finance system significantly in a short time span and recommended that the finance system be reviewed on a regular basis. No comprehensive study was undertaken at the time by the legislature.

Since 1995, other requests for comprehensive K-12 funding studies have emanated from various special legislative committee studies and from the governor, the superintendent of public instruction and others but have gone unheeded by the legislature. Regarding the general apportionment program, no state adequacy of funding studies have been approved or performed since the Miller Report in 1976.² However, three very recent studies of the state's K-12 funding system have been conducted by others. These studies generally conclude that public schools are not provided sufficient resources to attain the state's educational expectations.

In 2002-03, school districts expended \$4.910 billion in the general apportionment program. Of that amount, an estimated \$698 million or 14.2 percent came from local funding sources equivalent to more than 61 percent of district special levy revenues.³ The state's school districts collectively expended more than received from the state for apportionment formula components, including staff salaries, staffing ratios and non-employee related costs.

Washington courts have consistently ruled that it is the paramount duty of the state to make ample provision for the education of its resident students. A guideline used by the court for the meaning of "ample" is "without parsimony". Within a decade of enactment of the 1977 Basic Education and Levy Lid Acts, Washington's national standing in terms of current expenditures per student that had been above the national average in previous decades declined and are now well below the national average. In addition to below national average current expenditures per student, Washington is also below the national average in beginning and average teacher salaries and well below the national average in teacher to student ratios. This funding record does not appear to be in concert with the court's requirement that state funding should be "without parsimony".

Washington courts have ruled that special levies may not be used, directly or indirectly, to offset the state's basic education obligation. Since 1979, actions of the legislature have significantly

² In 2004, a Joint Appropriations and Education Committee Interim Workgroup of the Washington House of Representatives conducted a "structural" K-12 funding study but not an adequacy study.

³ Includes \$204.3 million expended for certificated instructional staff supplemental contracts.

increased the levy authority of school districts. Other legislative actions have facilitated and resulted in the use of special levies by school districts in the provision of basic education. In 2002-03, almost 61 percent of available special levy revenues (\$698 million) were used by school districts for the general apportionment program.

Washington courts have held that the legislature must continually review, evaluate, and revise if necessary, the educational system of the state and the program of education and its funding to meet the current needs of the children of the state. Starting in 1992, the legislature redefined the state's basic education educational expectations but not the basic education funding formula.

Requests for comprehensive K-12 funding studies over the last 10 years have not been heeded by the legislature. That more than 50 percent of students do not meet WASL standards in all content areas may be indicative that state funding of the public schools is not keeping pace with the educational needs of students and school districts as established by the state and federal governments. While the state has studied the structure of K-12 funding, the state has failed to study the adequacy of basic education funding. This failure has resulted in an emerging crisis of basic education funding adequacy and of commitment and responsibility.

Table of Contents

Rationale for the Ample School Funding Project	2
Executive Summary	3
Table of Contents	7
Background	8
General Apportionment Program.....	11
Description of the General Apportionment Formula	11
Classified Staff Component	13
Certificated Administrator Component.....	18
Certificated Instructional Staff Component	24
Formula Allocation Methodology.....	24
State Salary Limitations and Relationship to Supplemental Contracts	27
Factors Influencing The Use Of Supplemental Contracts	29
Non Employee Related Cost (NERC) Component.....	34
Education Reform	36
The Importance of Education Reform	36
Education Reform Funding Issues (1992-2005).....	37
WASL Student Performance.....	37
Education Reform’s Place in the State K-12 Budget Structure	38
State Education Reform Funding 1993-2005	39
Education Reform Funding Levels in a State Budget Context (1993-2005).....	41
Requests for Comprehensive K-12 Budget Studies (1993-2004).....	42
State Basic Education Funding Contrasted with School Funding I and II Court Decisions.....	44
Important Funding Principles of School Funding I and II.....	44
The Legislature’s Duty to Keep the Educational System and Funding Formulas Current	45
Ample Funding Requirements of School Funding I and II.....	46
Special Levies May Not Be Used To Discharge The State’s Ample Funding Duty	48
Conclusion	52
Appendix 1- Origin of General Apportionment Formula Staffing Ratios.....	54
Appendix 2 – Prorating Indirect Expenditures among Programs	57
Appendix 3 – 2002-03 General Apportionment Program Classified Staff	58
Appendix 4 – 2002-03 General Apportionment Program Certificated Admin. Staff	62
Appendix 5 – 2002-03 General Apportionment Program Certificated Instructional Staff	67
Appendix 6 – 2002-03 General Apportionment Formula Non-Employee Related Costs.....	72

Background

Since 1895, Washington State has used funding formulas to allocate funds to school districts. The principal formula, general apportionment, is used to allocate funds for the core, general education of Washington's students. In 2003-04, this formula was used by the state to allocate almost 73 percent of state dollars to school districts. Other state funding formulas provide funding for special purpose programs such as special education, transportation, learning assistance, bilingual, levy equalization, and highly capable.

Since 1944, school districts have had the authority to supplement state funds with special maintenance and operations levies (hereinafter referred to as special levies) if approved by a 60 percent majority vote. Initial use of this special levy authority by school districts was negligible, providing 5.3 percent of total school district funds in 1960-61. By 1974-75, reliance on special levies by the K-12 system had grown to over 25 percent of total school district funds.

In 1975, 65 school districts with over 40 percent of the state's enrollment experienced double special levy failures. This resulted in a school funding lawsuit, *School Funding I, Seattle School District v. State*, 90 Wn. 2nd 476, 585 P.2d 71 (1978). The case concerned whether state funding of public schools met the following requirements of the Washington State Constitution:

“It is the paramount duty of the state to make ample provision for the education of all children residing within its borders ...” (Article 9, Section 1)

“The legislature shall provide for a general and uniform system of public schools....” (Article 9, Section 2)

In *School Funding I*, the Washington State Supreme Court ruled that the State's reliance on special levies for school funding was unconstitutional and that the State had not fulfilled its duty under the state constitution to provide an ample education to all resident children. The Court assigned to the Legislature the responsibility to define the scope of basic education and fully fund its definition from regular and dependable tax sources.

After an early-January 1977 trial court ruling, but before its affirmation by the Washington Supreme Court in 1978, the 1977 Legislature responded to the trial court decision by enacting three key pieces of legislation including:

- The Basic Education Act, defining the state's basic education obligation primarily in terms of a state funding formula consisting of staff per student ratios and establishing minimum program requirements for curriculum offerings and program hours to be provided by school districts.⁴
- The Appropriations Act, explicitly setting out the state's basic education obligation in a general apportionment formula consisting of various staffing ratios and other cost factors, and

⁴ Washington Laws, 1977 1st Ex. Sess., Chapter 359

- A Levy Lid Act, that limited school district special levies to 10 percent of state basic education allocations (i.e. the general apportionment program). A four-year timeline was established for districts with levies above 10 percent to ramp down to 10 percent.

Subsequent legislatures made various funding changes in the three acts. General apportionment formula basic education revisions included adding health and insurance benefits, funding for substitute teachers, changes in the methodology for funding salaries of certificated and classified staff, and improving the K-3 certificated instructional staff per student ratio. Regarding the levy lid act, various legislatures raised the levy lid from the original 10 percent of the basic education allocation, to the current 24 percent of most state and federal funds and made other changes that by 2005 more than tripled the original levy authority of districts.

In 1981, an unanticipated recession created significant state budget problems. The Legislature responded to the developing budget deficits with a mix of budget reductions and tax increases over an 18-month period. Some of the state’s budget reductions included the recently defined Basic Education programs and led to another school funding lawsuit against the State generally referred to as *School Funding II*.⁵

The court decisions of *School Funding I* and *II* established a number of important funding principles for the State, including that:

1. Education is the “paramount duty” of the state and takes precedence over all other state financial obligations.
2. The Legislature must define basic education and provide adequate funding for those programs.
3. Programs considered basic education are Regular Apportionment, Vocational Education, Special Education, Pupil Transportation, Transitional Bilingual Education and Learning Assistance.
4. Local school operations levies may be allowed as long as they enrich programs outside of the legislative definition of basic education and are not used directly or indirectly to reduce the state’s obligation to fund basic education.
5. Once the Legislature has established what is considered 100 percent funding of basic education needs, it cannot reduce that funding level due to state revenue problems.
6. The funding formula is not “cast in concrete”; it is the continuing obligation of the Legislature to review the formula as the education system evolves and changes.

The structure of Washington’s K-12 funding system has been heavily influenced by many of the principles enumerated above.

In 1992, the state began a process of transformation to a performance-based system of education commonly referred to as “education reform”. Rather than relying on inputs such as student seat time for attainment of credit, greater emphasis was placed on how well students are learning. Under this process, the state established:

⁵ Seattle School District, et al. v. State, Thurston County No. 81-2-1713-1 (1983)

- Essential academic learning requirements (EALRs) explicitly defining what students should know and be able to do in various subjects
- An assessment system to measure attainment of the EALRs called the Washington Assessment of Student Learning (WASL); and
- Various accountability measures for students, schools and school districts, including passage of the 10th grade WASL as a high school graduation requirement.

Although the legislature in enacting education reform redefined portions of the basic education act, no related funding changes were made in the basic education portion of the general apportionment formula. The percentage of students meeting WASL standards in all content areas has improved in the last five years. However, more than half of the students did not meet WASL standards in 2003-04 and only 39 percent of students passed the 10th grade WASL in 2003-04, a prerequisite for high school graduation for the class of 2008. Over the past decade, numerous requests for comprehensive state K-12 funding studies to consider the adequacy of funding have been made of the legislature, but none has taken place.

General Apportionment Program

Description of the General Apportionment Formula

Almost 73 percent of state funds are allocated to school districts using the general apportionment formula. This formula is based on staff per pupil ratios, staff compensation factors and a non-employee related cost rate to pay for such things as books, supplies and utilities.

The major formula inputs and state budgeted amounts for the 2004-05 school year are shown in Figure 1. Staffing ratios are typically expressed as staff per 1000 full-time equivalent students (FTE) in the Basic Education and Appropriations Acts. Figure 1 also shows the staffing ratios in terms of number of students per staff, which may be more understandable.

Figure 1
2004-05 GENERAL APPORTIONMENT FORMULA COMPONENTS

MAIN STAFF ALLOCATION RATIOS	Staff Per 1,000 Students	Students Per Staff
K-4 Certificated Instructional Staff (BEA requires 49/1000 for K-3)	53.2	18.80
5-12 Certificated Instructional Staff	46	21.70
Certificated Administrative Staff	4.00	250
Classified Staff	16.67	60
Vocational Students per Certificated Staff (incl. Admin.)		19.50
WORKLOAD		FTEs
K-12 FTE Enrollment		965,107
K-4 FTE Enrollment		332,628
Vocational Education Enrollment (FTE)		61,328
NUMBER OF STAFF		FTEs
Certificated Instructional Staff Units		47,407
Certificated Administrative Units		3,897
Classified Staff Units		16,278
SALARY ALLOCATIONS PER STAFF (not including benefits)		
Certificated Instructional Staff Average Salary		\$46,152
Certificated Administrator Average Salary		\$52,367
Classified Average Salary		\$28,130
NON-SALARY COSTS (Books, Utilities, Equip, Maintenance, Etc)		
Regular Non-Employee Related Costs per Certificated Staff		\$8,855
Vocational NERC per Certificated Staff		\$21,746
2004-05 SCHOOL YEAR TOTAL		\$4.12 Billion
STATE AVERAGE ALLOCATION PER STUDENT		\$4,282

Other formula components not shown above include allocations for substitute teachers, employee health and insurance benefits, and additional staff allocations for small school districts and remote and necessary schools with enrollments of less than:

- 60 FTE students in grades K-6
- 20 FTE students in grades 7 and 8
- 300 students in grades 9-12

Some, but not all, of the staffing ratios of the general apportionment formula are specified in the Basic Education Act, (RCW 28A.150.260). Other staffing ratios have become part of the State's basic education definition through inclusion under the general apportionment formula section of the State Appropriations Act.

The allocation of 53.2 certificated instructional staff per 1000 K-4th grade students exceeds the staffing ratio required by the Basic Education Act of 49 per 1000. These additional units are designated as non-basic education in the Appropriations Act, which provides the legislature with greater discretion to reduce the ratio. In 2001-02, the K-4 ratio was 55.4 certificated instructional staff per 1000 students and 54 per 1000 students in 2002-03.

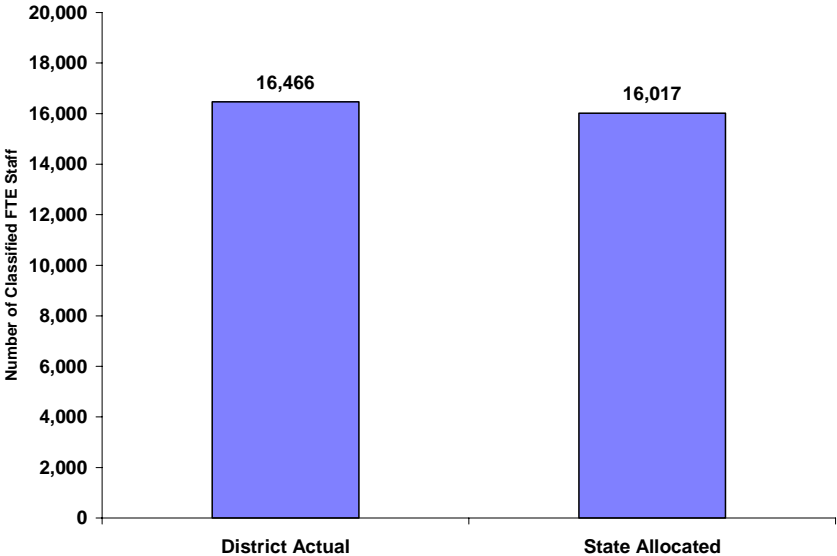
State salary allocations per staff shown above are state budget averages and differ from actual salary levels paid by districts. State allocated salary levels are not the same for all districts. The specific salary levels for each district are contained in a LEAP Document 12E that is referenced in the appropriations act. The specific mechanics and consequences of this are explained in the following sections of this paper.

The origins of the present basic education general apportionment formula staffing ratios are shown in Appendix 1. To summarize, most of the key basic education staffing ratios of the current general apportionment formula were first proposed in 1972, (e.g. the classified staff ratio for grades K-12 and the certificated staff ratio for grades 4-12). These staffing ratios remain unchanged in 2005.

Classified Staff Component

For most districts, the general apportionment formula allocates one classified staff per 60 Full Time Equivalent (FTE) students. Qualifying small school districts receive additional classified staff allocations to offset diseconomies of scale. In 2002-03, under the formula districts were allocated 16,017 full-time equivalent (FTE) classified staff units and districts utilized 16,466 staff units exceeding the state allocated amount by 2.8 percent.⁶

Figure 2
2002-03 Classified FTE Staff
Actual vs Apportionment Formula Allocation



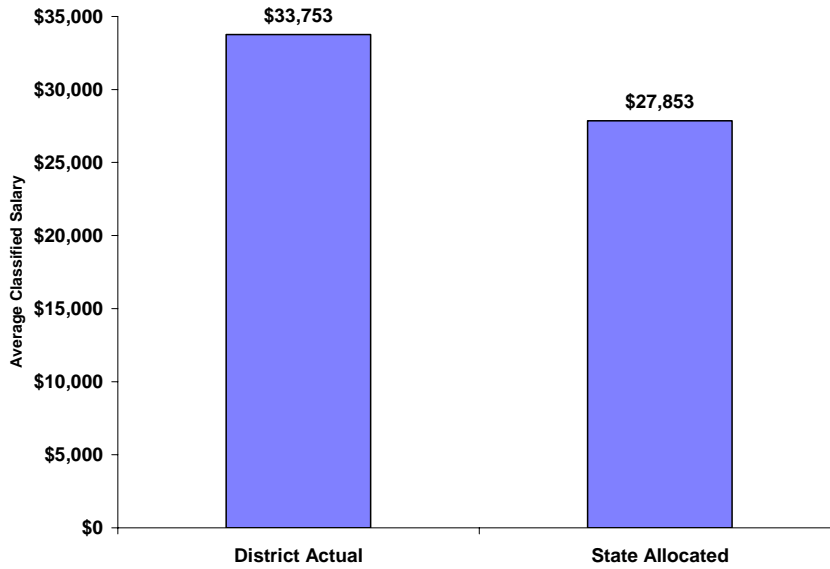
Source: SPI, S-275 and 1191 Reports with Program 97 apportioned across programs.

Although the difference between actual and allocated staff units was small, such was not the case with classified staff salaries. Figure 3 shows that on average the state allocated \$27,853 per classified staff unit compared with actual average salaries of \$33,753, a difference of \$5,900 per staff unit or 21.1 percent higher.

⁶ Program 97 expenditures are apportioned across programs based on the proportion of each program's expenditures to total expenditures. Accordingly, 72.41 percent of Program 97 classified staff are allocated to the Basic Education Program (General Apportionment). The method of apportioning indirect costs is discussed in Appendix 2.

Figure 3

**2002-03 Average Classified Salary Per FTE
Actual vs General Apportionment Formula Allocation**



Source: SPI S-275 and 1191 Reports With Program 97 FTEs Apportioned Across Programs

Figure 4 below compares state classified formula allocations with district actual staffing, salary levels and total salary expenditures. In 2002-03, the state allocated \$500.7 million for classified staff salary costs, equal to 80.3 percent of district's actual expenditures of \$623.8 million. The \$123.1 million difference between district expenditures and state allocations was equivalent to 10.8 percent of district excess levy revenues.

Figure 4

**2002-03 General Apportionment Program Classified Staff
State Formula Allocations Compared With K-12 System Actuals**

	<u>State Allocated</u>	<u>K-12 Actual</u>	<u>Difference</u>	<u>State Allocated As A % Of Actual</u>
Classified Staff FTEs	16,017	16,466	449	97.3%
Average Salary Per FTE	\$27,853	\$33,753	\$5,900	82.5%
Total Classified Salary Expense **	\$500,709,540	\$623,787,114	\$123,077,575	80.3%

** Total Classified Salary \$ includes mandatory fringe benefits of 12.23%.

The total state general apportionment allocation for the 2002-03 school year was \$4.117 billion. The \$123.1 million difference referred to above is equivalent to almost 3 percent of the total state general apportionment amount.

Individual school district data similar to that shown in Figure 4 above is provided in Appendix 3. Although state classified allocations as a percent of actual district salaries averaged 80.3 percent, the state funded level ranged from 26.7 percent in Nespelem to 234 percent in Orchard Prairie. Part of the disparity is attributable to differences in state allocated salary amounts per staff for each of the state's 296 districts. These differing salary amounts are specified in LEAP Document 12E referenced in the state appropriations act.

Figure 5 provides examples of differing state allocated salary amounts compared with the actual average salaries of districts. For example, the state allocation for Seattle of \$32,173 per classified staff unit was at 115.5 percent of the state average allocation. However, it was 77.2 percent of Seattle's actual average base salary of \$41,660. Displayed at the bottom of Figure 5 is the range in state salary allocations. The lowest allocation was for Damman at \$21,266 per staff unit, equal to 76.4 percent of the state average allocation and equivalent to 82.9 percent of Damman's actual average salary. As previously discussed, the highest amount was for Seattle.

Figure 5
2002-03 LEAP Document 12E State Classified Salary Allocations Per FTE
Compared With Actual Average Base Salaries Of Selected Districts

	State Allocation Per Classified FTE	Percent Of State Avg. Allocation	Actual Avg. Base Salary Per FTE	State Allocation As A % Of Actual Base Salary	
<u>Enrollment over 20,000</u>					
17 001 Seattle	\$32,173	115.5%	\$41,660	77.2%	
27 010 Tacoma	\$30,578	109.8%	\$37,552	81.4%	
32 081 Spokane	\$26,891	96.5%	\$35,703	75.3%	
17 414 Lake Washington	\$27,707	99.5%	\$32,295	85.8%	
06 037 Vancouver	\$27,445	98.5%	\$36,205	75.8%	
<u>Enrollment 10,000 to 19,999</u>					
17 401 Highline	\$27,634	99.2%	\$33,321	82.9%	
27 403 Bethel	\$27,817	99.9%	\$33,586	82.8%	
03 017 Kennewick	\$27,413	98.4%	\$31,576	86.8%	
39 007 Yakima	\$27,939	100.3%	\$33,142	84.3%	
06 119 Battle Ground	\$27,336	98.1%	\$31,955	85.5%	
<u>Enrollment 5,000 to 9,999</u>					
17 412 Shoreline	\$29,245	105.0%	\$37,507	78.0%	
03 400 Richland	\$27,531	98.8%	\$30,912	89.1%	
32 354 Mead	\$27,404	98.4%	\$31,760	86.3%	
27 402 Franklin Pierce	\$27,070	97.2%	\$32,262	83.9%	
04 246 Wenatchee	\$27,857	100.0%	\$32,819	84.9%	
<u>Enrollment 1,000 to 4,999</u>					
27 083 University Place	\$26,928	96.7%	\$31,696	85.0%	
05 121 Port Angeles	\$27,285	98.0%	\$32,726	83.4%	
06 117 Camas	\$27,957	100.4%	\$32,993	84.7%	
17 400 Mercer Island	\$28,109	100.9%	\$38,401	73.2%	
13 073 Waukegan	\$26,126	93.8%	\$31,990	81.7%	
<u>Enrollment Less Than 999</u>					
14 064 North Beach	\$27,740	99.6%	\$29,576	93.8%	
34 324 Griffin	\$26,780	96.1%	\$31,075	86.2%	
24 350 Methow Valley	\$28,048	100.7%	\$30,906	90.8%	
16 048 Quilcene	\$26,712	95.9%	\$29,515	90.5%	
Lowest	Damman	\$21,266	76.4%	\$25,656	82.9%
Highest	Seattle	\$32,173	115.5%	\$41,660	77.2%
State Average		\$27,853		\$33,753	82.5%

Statistical analysis shows a low correlation between state allocated classified salaries per FTE and district actual average salaries.⁷

Reasons for differing state allocation amounts among districts are rooted in history. When the new apportionment formula was first implemented by the state in 1978-79, each district's state classified salary allocation per FTE was based on their 1976-77 actual average classified salary. At that time, large differences in average salaries existed among districts. To reduce these differences, from 1977 to 1985, the Legislature gave districts with below average salaries higher cost-of-living adjustments than above average salary districts. In addition, to ensure that districts moved toward the average as intended, the Legislature enacted salary controls that limited district's ability to provide salary increases exceeding state authorized levels. These salary controls were in effect from 1981 to 1987.

Through these actions, by 1985 the Legislature had equalized the classified average salaries of 105 districts and substantially narrowed differences in the remaining districts. In 1985, the Legislature tried funding experience increments for classified staff and this was abandoned in 1987 due to implementation problems. The result, however, was that state classified average salary allocations once again differed among districts.

Since 1987, no further state actions were taken to equalize or to change state classified salary allocations. However, starting in the 1987-88 school year, the Legislature eliminated the state salary controls for classified staff thus giving school districts the authority to set classified staff salary levels through the collective bargaining process.⁸ The same act that eliminated salary controls also increased the levy lid, allowing districts to pursue greater special levy amounts that, among other things, could be used for paying higher salaries than funded by the state. By 2002-03, classified average salaries exceeded state allocated amounts in 262 of 296 districts.

Another factor influencing differences between state-allocated and actual district salaries may result from state classified COLAs that lagged inflation from 1987 to 2003. This is shown in Figure 6, comparing cumulative state classified COLAs from 1987-2003 with two common measures of inflation. Cumulative state COLAs from 1987-2003 totaled 49 percent compared with a 51 percent increase in the implicit price deflator (IPD) and a 75 percent increase in the Seattle CPI.⁹ For some districts the Seattle CPI may be more relevant than the IPD.

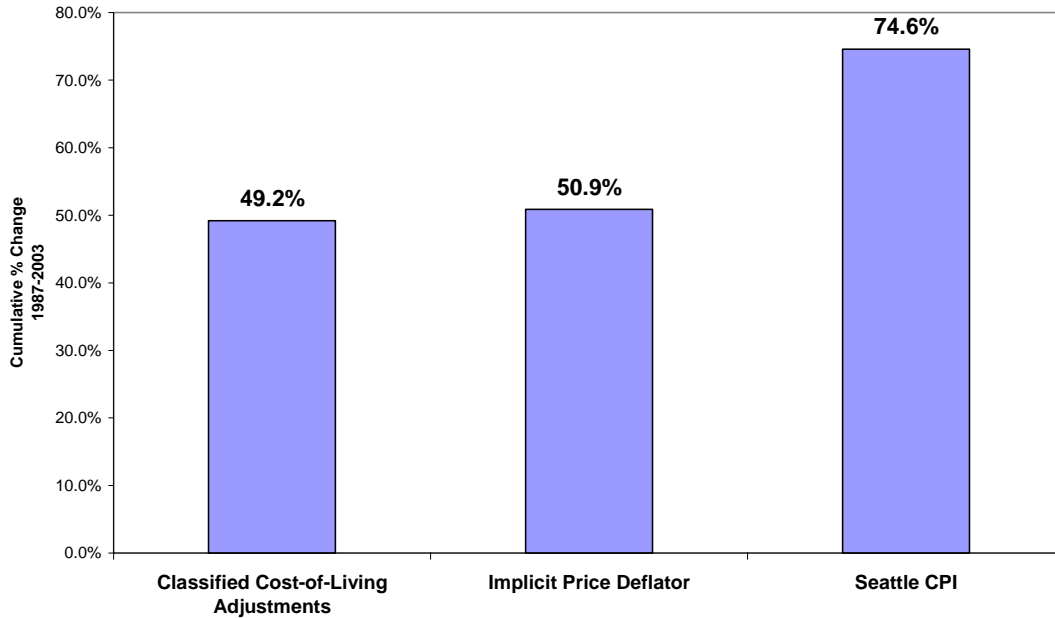
⁷ Regression analysis comparing state classified salary per FTE allocations with district actual average salaries yields an R Square of .068, indicating little relationship between the two. Excluding small districts from the sample had little effect. Comparing total state classified salary allocations, (formula units times salary per staff unit), with total district salary expenditures yields an R Square of .718. However, excluding small school districts dropped the R Square to .097. This indicates that generally small school districts use some of the state classified staff allocations to offset salary differences. One should note that this substitution effect was not true in every case.

⁸ Wash. Laws of 1987, 1st Ex. Sess. Ch. 2, Sect. 205, and currently RCW 28A.400.200.

⁹ According to the Office of Financial Management, the CPI is widely used to index wages while the IPD is frequently used to adjust state economic and revenue data and measures a wider group of goods and services than the CPI. An explanation of the differences between the two indexes can be found at the following website <<http://www.ofm.wa.gov/economy/econtopics/inflation.htm>> (October 10, 2004).

Figure 6

Classified Staff State Cost-of-living Increases Compared With Two Measures Of Inflation -- Cumulative From 1987 to 2003



State COLAs that do not keep up with inflation may increase collective bargaining pressures in school districts. In addition, the adequacy of state formula classified allocations varies among districts depending on the type of classified staff needed by a district, local labor market conditions, results of collective bargaining, and the availability of special levy revenues to fill any resulting gaps between state allocations and amounts needed.

The present general apportionment formula does not contain factors that recognize differences among districts in prevailing wage rates, categories of staff, experience or education. Of the state's 296 districts, 220 districts with 90.7 percent of the state's enrollment expended more than allocated by the state for classified salary costs.

In summary, the state's formula for allocating differing salary amounts among school districts is loosely based on historical reasons that largely do not reflect district's current pay practices or needs. The state has not used any form of salary survey for setting K-12 classified staff salaries. Whether state classified formula allocations meet the ample and uniform requirements of the State Constitution has not been studied by the state for decades.

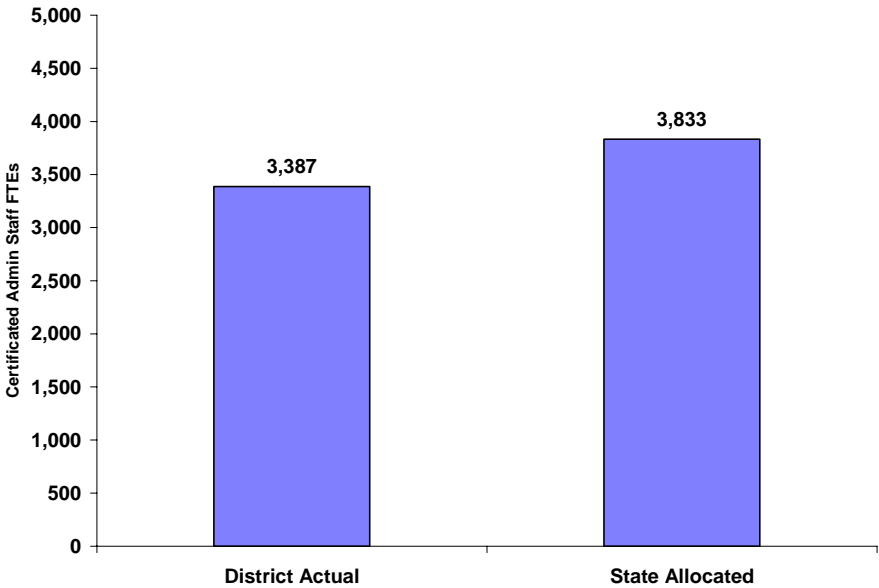
Certificated Administrator Component

Under the state general apportionment formula, each district is allocated 4.0 certificated administrative staff per 1000 FTE students. To recognize diseconomies of scale, qualifying small school districts receive additional staff allocations.

In 2002-03, under this formula the state allocated 3,833 FTE certificated administrative staff units and districts utilized 3,387 FTE staff, or 88.4 percent of the number allocated.

Figure 7

2002-03 General Apportionment Program Certificated Admin. Staff FTEs
Actual vs Apportionment Formula Allocation

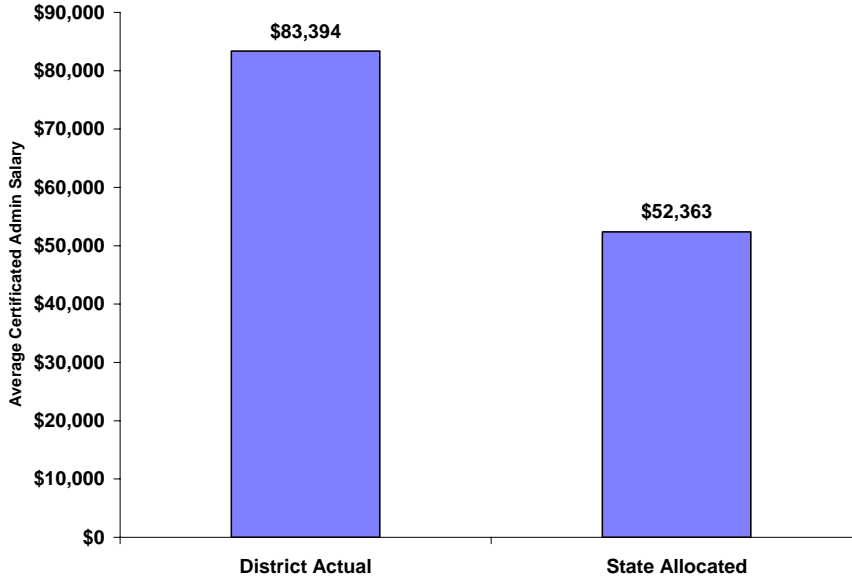


Source: SPI, S-275 and 1191 Reports with Program 97 apportioned across programs.

Although districts used less certificated administrators than allocated by the state, the actual salary levels per staff exceeded state allocated rates. Figure 8 below shows that in 2002-03, the average state allocated salary per certificated administrator was \$52,363, equivalent to 60.2 percent of districts' actual average salary of \$83,894.

Figure 8

**2002-03 Average Certificated Administrator Salary Per FTE
District Actual vs General Apportionment Formula Allocation**



Source: SPI S-275 and 1191 Reports With Program 97 FTEs Apportioned Across Programs

As shown below, in 2002-03, the state allocated \$219.9 million for certificated administrator salaries, equal to 71 percent of district expenditures of \$309.5 million. The \$89.6 million difference between state CAS salary allocations and actual expenditures was equivalent to 7.9 percent of special levy revenues for 2002-03.

Figure 9

**2002-03 General Apportionment Program Certificated Staff
State Formula Salary Allocations Versus K-12 System Actuals**

	State Formula Allocated	K-12 Actual	Difference	Allocated As A % Of Actual
Certificated Administrator FTEs	3,833	3,387	-445	113.1%
Average Salary Per FTE	\$52,363	\$83,394	\$31,031	62.8%
Total Cert. Admin Expense **	\$219,854,147	\$309,459,068	\$89,604,921	71.0%

** Total Certif. Admin Expense includes mandatory fringe benefits rate 9.55%.

The total state general apportionment allocation for the 2002-03 school year was \$4.117 billion. The \$89.6 million difference referred to above is equivalent to 2.2 percent of the total state general apportionment amount.

As was the case for classified staff, the state allocates differing certificated administrator salary amounts per staff unit to each of the state's 296 school districts. These salary amounts are specified in LEAP Document 12E which is referenced in the state appropriations act. Appendix 4 contains data for all the school districts and Figure 10 below is an extract of Appendix 4.

In Figure 10, using the first district listed as an example, Seattle received a state allocation of \$52,952 per formula certificated administrator, which was higher than the state average allocation, at 101.1 percent, but is only 60.1 percent of Seattle's actual average salary of \$88,153. The bottom of Figure 10 shows the range in state salary allocations. Evaline received the lowest state allocated amount at \$30,583 per administrator at 58.4 percent of the state average while Harrington received the highest amount of \$74,541, at 142.4 percent of the state average.

Figure 10
2002-03 LEAP 12E Certificated Administrator Average Salary Allocations
Compared With Actual Average Salaries in Selected Districts

<u>School District</u>	State LEAP 12E Salary Allocation Per Admin FTE	Percent Of State Average Admin Salary Allocation	Actual Average Admin Base Salary	State Allocation As A % Of Actual Avg. Base Salary	
<u>Enrollment over 20,000</u>					
Seattle	52,952	101.1%	88,153	60.1%	
Tacoma	49,721	95.0%	93,205	53.3%	
Spokane	50,250	96.0%	79,042	63.6%	
Lake Washington	54,042	103.2%	89,391	60.5%	
Vancouver	54,319	103.7%	88,136	61.6%	
<u>Enrollment 10,000 to 19,999</u>					
Highline	55,193	105.4%	86,645	63.7%	
Bethel	52,873	101.0%	83,837	63.1%	
Kennewick	48,474	92.6%	76,979	63.0%	
Yakima	56,230	107.4%	82,230	68.4%	
Battle Ground	53,231	101.7%	80,735	65.9%	
<u>Enrollment 5,000 to 9,999</u>					
Shoreline	55,763	106.5%	89,259	62.5%	
Richland	51,995	99.3%	90,037	57.7%	
Mead	47,789	91.3%	81,959	58.3%	
Franklin Pierce	55,458	105.9%	88,744	62.5%	
Wenatchee	54,080	103.3%	87,997	61.5%	
<u>Enrollment 1,000 to 4,999</u>					
University Place	48,400	92.4%	84,495	57.3%	
Camas	57,580	110.0%	84,498	68.1%	
Mercer Island	55,859	106.7%	90,889	61.5%	
Wahluke	61,306	117.1%	80,617	76.0%	
<u>Enrollment Less Than 999</u>					
North Beach	59,326	113.3%	78,799	75.3%	
Griffin	45,338	86.6%	79,711	56.9%	
Quilcene	71,604	136.7%	74,640	95.9%	
St. John	74,541	142.4%	71,748	103.9%	
Summit Valley	33,028	63.1%	116,071	28.5%	
Lowest	Evaline	\$30,583	58.4%	\$42,821	71.4%
Highest	Harrington	\$74,541	142.4%	\$86,230	86.4%
State Average		\$52,363	100.0%	\$83,394	62.8%

Little relationship was found between state allocated average salaries per staff and district actual average salaries. However, there was a high correlation between total state allocated amounts and total district expenditures for administrator salaries. This happens because some districts hire fewer administrators than allocated but pay higher salaries.¹⁰ System-wide, the effective state funding rate for total certificated administrator salary expenditures ranged from 50 to 80 percent in 212 of 296 districts with 76.4 percent of the state's enrollment.

Differences among districts in state salary allocations raises questions in the context of Article IX, Section 2 of the Washington State Constitution requiring the Legislature to provide for a general and uniform system of schools. In addition, state formula funding that varies so significantly from actual costs in a large number of districts may raise ample funding questions in the context of Article IX, Section 1 of the state Constitution. Whether a state rationale exists for these differences becomes an important factor in making such determinations.

Differences in state salary allocations per certificated administrative staff are due in part to historical certificated salary differences existing among districts prior to state implementation of the Basic Education general apportionment formula in 1978-79. Similar to actions taken with classified staff salaries, the Legislature took actions to equalize average certificated staff salaries among school districts by granting differential cost-of-living increases to each district depending on whether the district was above or below the state average salary. By 1987, differences in state allocations among districts for certificated staff were substantially reduced.

Prior to 1987, the general apportionment formula allocation of 50 certificated staff per 1000 FTE students included both certificated instructional staff and certificated administrative staff. Starting in 1987-88, the general apportionment formula was modified by splitting the original 50 certificated staff allocation per 1000 students into 46 certificated instructional staff and 4.0 certificated administrative staff per 1000 students. After the modification, 252 school districts had equalized certificated instructional staff beginning salaries, but no two school districts had the same certificated administrator salary allocation. Although this explains the process that resulted in varying state administrator salary allocations among districts, it does not justify the differences nor does it explain the differences between state-allocated levels and amounts paid by school districts.

Coinciding with the split of certificated staff into two types, the Legislature eliminated salary controls for certificated administrative staff and allowed local districts greater latitude in setting administrator pay starting in 1987. This same Act increased the levy lid, allowing districts to pursue greater special levy amounts that, among other things, could be used as a source to pay higher average salaries than funded by the state. Subsequent legislative actions reduced state allocations for administrators by providing lower cost-of-living adjustments for administrators than for classified and certificated instructional staff, (1990, 1991), and this was followed by reductions in state administrator salary allocations (1993,1995).

¹⁰ Regression analysis produces an R square of .077 between state allocated average salaries and average salaries paid by districts. However, there is a strong correlation, an R square of .98, when comparing total district administrator salary expenditures with total state administrator allocations.

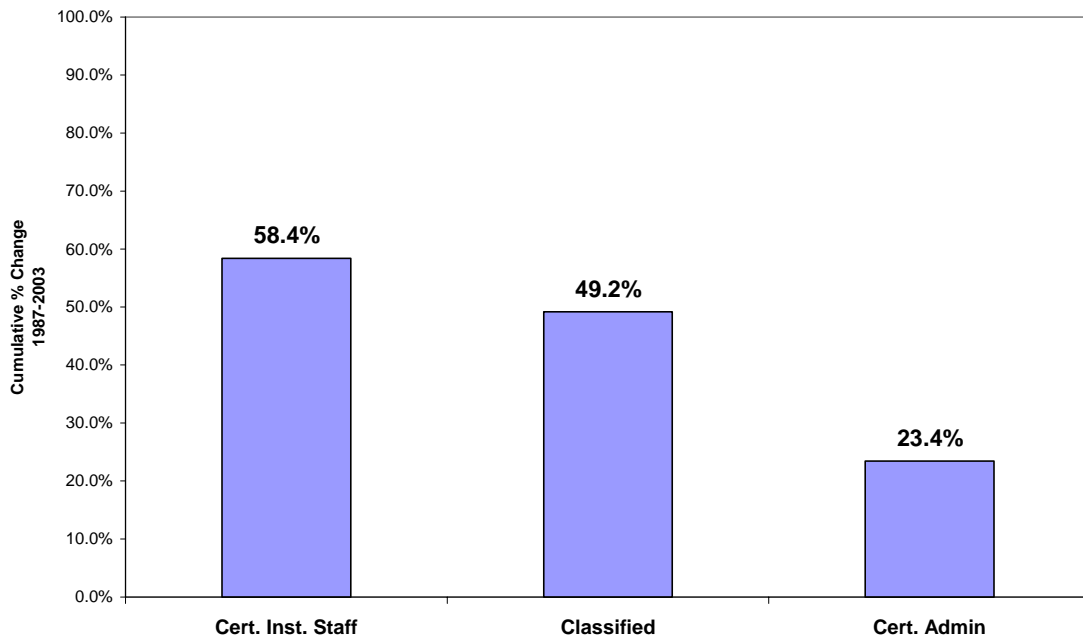
For example, certificated instructional and classified staffs were provided state cost-of living adjustments of 4.0 percent in 1989-90 and 4.0 percent in 1990-91, while certificated administrators were allocated 2.5 percent and 3.0 percent respectively. Starting in the 1993-94 school year, the Legislature made a 10 percent reduction in state allocated average administrator salaries assuming “increased decision making responsibility and administrative workload on the part of teachers, classified staff, and the community as the common schools go through changes in basic management relationships associated with school reform and restructuring”.¹¹ The credibility of this assumption was never validated.

Starting in the 1995-96 school year, the 1995 Legislature further reduced administrative salaries by 4.9 percent. The cumulative effect of the 1993 and 1995 reductions in average salary allocations amounted to 15.4 percent. Whether these reductions caused lasting salary reductions for administrators in the K-12 system is uncertain since state salary allocations funded 62.8 percent of actual pay levels in 2002-03.

The cumulative effect of differences in treatment of cost-of-living adjustments and other salary factors among the three types of staff by the legislature from 1987 to 2003 are shown in Figure 11 below. Salary adjustments funded by the state for certificated administrators from 1987-2003 were less than half those provided certificated instructional and classified staff.

Figure 11

**K-12 State Cost-of-Living And Other Adjustments By Category Of Staff
Cumulative From 1987 to 2003**



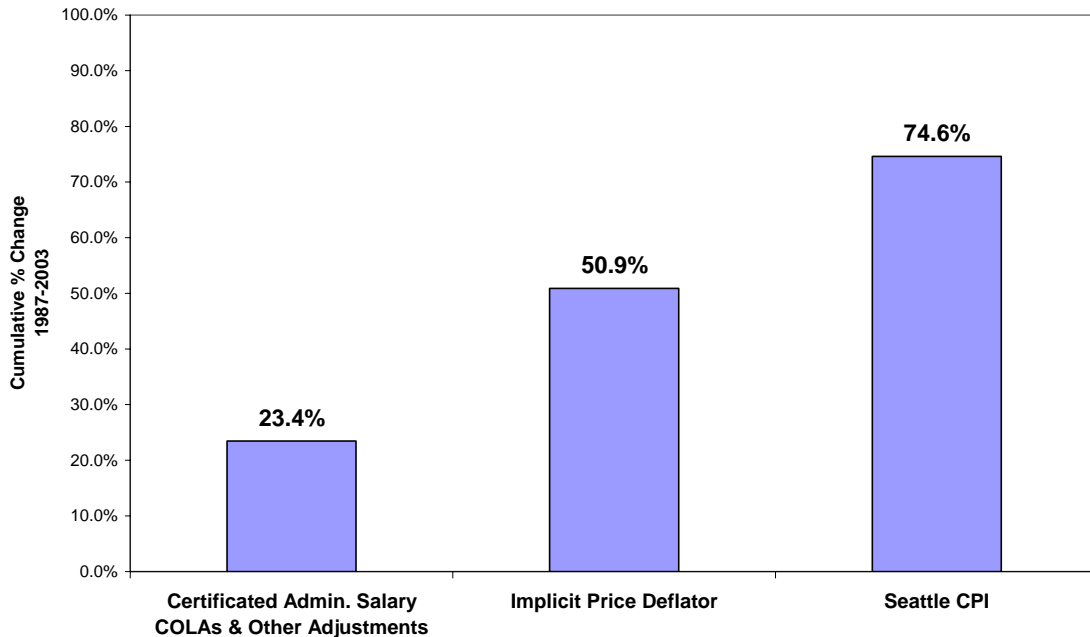
Whether differences in cost-of-living adjustments among the three staff types are justified by labor market cost factors has not been studied by the legislature. A possible issue with state allocated amounts per administrator is shown in Figure 12 below, which compares state salary

¹¹ Washington State Legislature, *Legislative Budget Notes 1993-95 Biennium*, p.233.

cost of living and other adjustments for certificated administrators with two commonly used indicators of inflation.

Figure 12

**Certificated Administrator State Salary Increases & Other Adjustments
Compared With Two Measures Of Inflation -- Cumulative From 1987 to 2003**



In 2002-03, 281 of 296 school districts had average certificated administrator salary levels that exceeded the state allocated rate. The primary funding source for the \$89.6 million difference between state allocations and district expenditures are special levy revenues.

Based on the foregoing, it appears that legislative funding of administrator salaries has been inconsistent with the court’s ruling that “*Once the Legislature fully funds such programs the Legislature cannot thereafter reduce the funding for those programs below the established constitutional minimums or directly or indirectly affect the school districts’ ability to provide the necessary programs to all of their students without resort to excess levies.*” (School Funding II, Declaratory Judgment at p.3). Moreover, whether state certificated administrator formula allocations meet the ample and uniform requirements of the State Constitution has not been studied by the state for decades.

Certificated Instructional Staff Component

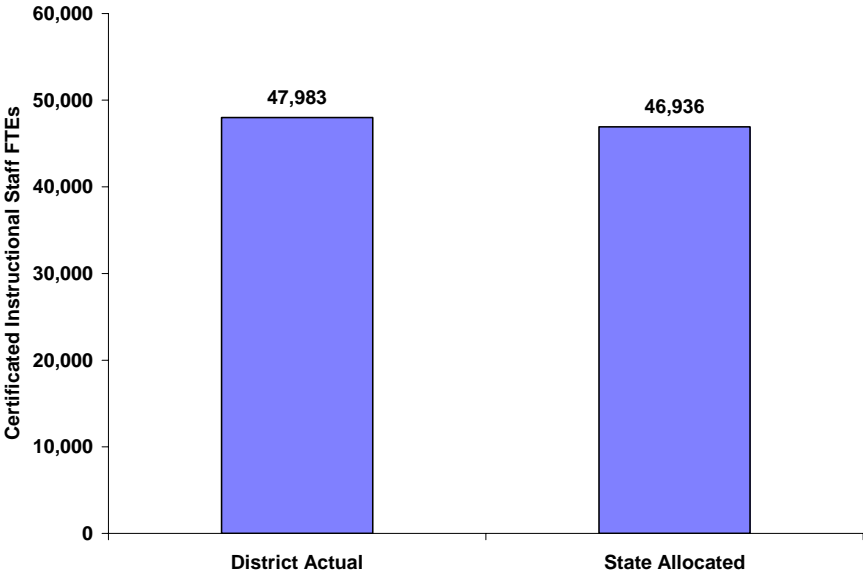
Formula Allocation Methodology

General apportionment formula certificated instructional staff ratios specified in the state appropriations act in 2002-03 were 46 staff per 1000 full time equivalent (FTE) students in grades 4-12 and 54 staff per 1000 FTE students in grades K-4.¹² The K-4 staffing ratio exceeded the minimum requirements of the Basic Education Act of 49 certificated instructional staff per 1000 students for grades K-3 and 46 per 1000 for grades 4-12. The extra K-4 staff allocation was designated in the Appropriations Act as not part of the state’s basic education obligation. Other basic education formula certificated instructional staff ratios are specified in the Appropriations Act for qualifying small school districts.

In 2002-03, state general apportionment formula allocations were 46,936 FTE certificated instructional staff. This compares with 47,983 FTE staff employed by districts exceeding the state allocated amount by 1,047 staff or 2.2 percent.

Figure 13

2002-03 General Apportionment Program Cert. Instructional FTE Staff Actual vs Apportionment Formula Allocation



State certificated instructional staff salary allocations for most school districts are based on a salary schedule published in the appropriations act. The salary allocation schedule for 2002-03 is shown in Figure 14 below.

¹² For 2004-05, this ratio was reduced to 53.2 per 1000 and the savings were used by the state to increase the funding rate per student under I-728, offsetting part of the intended enhancement of I-728.

Figure 14
K-12 Salary Allocation Schedule For Certificated Instructional Staff
2002-03 School Year

Years of Service	BA	BA+15	BA+30	BA+45	BA+90	BA+135	MA	MA+45	MA+90 or PHD
0	28,300	29,064	29,856	30,649	33,196	34,836	33,929	36,476	38,118
1	28,680	29,455	30,257	31,086	33,659	35,291	34,306	36,879	38,510
2	29,327	30,117	30,936	31,837	34,428	36,093	35,025	37,616	39,280
3	30,293	31,107	31,950	32,899	35,536	37,274	36,089	38,725	40,464
4	30,975	31,833	32,690	33,681	36,360	38,129	36,840	39,519	41,288
5	31,682	32,553	33,427	34,483	37,179	39,001	37,610	40,307	42,129
6	32,091	32,943	33,847	34,956	37,639	39,470	38,023	40,706	42,537
7	33,139	34,012	34,937	36,118	38,868	40,769	39,185	41,934	43,836
8	34,202	35,122	36,069	37,348	40,135	42,106	40,414	43,202	45,172
9		36,272	37,266	38,591	41,443	43,481	41,656	44,510	46,548
10			38,477	39,898	42,788	44,894	42,964	45,855	47,960
11				41,243	44,196	46,344	44,309	47,263	49,410
12				42,545	45,642	47,854	45,707	48,708	50,921
13					47,123	49,401	47,154	50,189	52,467
14					48,611	51,006	48,644	51,775	54,073
15					49,876	52,333	49,908	53,121	55,479
16 or more					50,873	53,379	50,906	54,183	56,588

Underlying the salary schedule are two important concepts, the “derived base salary” and the “staff mix factor”. The derived base salary is simply the first pay step in the salary allocation schedule above of \$28,300 for staff with a BA and no years of experience. The derived base salary enables making uniform salary comparisons of school districts exclusive of differences among districts in seniority and education of their staff.

The staff mix factor is used by the state to compensate school districts for differences in the education and experience of certificated instructional staff. Mechanically this is done by assigning weights to each of the cells in the salary schedule. For example, a teacher at the beginning salary step of \$28,300 counts as a 1.0 and each succeeding salary step has a higher assigned number with the highest salary step of \$56,888 counting as 1.9996. A district’s staff mix factor is calculated by adding all the individual staff mix factors of the certificated instructional staff of a district and dividing by the total number of such staff.

State salary allocations for a district are calculated using the state specified derived base salary of a district times the district’s staff mix factor multiplied by the number of certificated instructional staff generated by the apportionment formula.

The derived base salary for each district is specified in LEAP Document 12E and is not the same for all districts. In 2002-03, 252 of 296 school districts received the same state derived base amount of \$28,300. Figure 15 below shows the 34 school districts receiving higher derived base salary amounts from the state and the percentage above the \$28,300 provided the other 252 districts.

Figure 15
2002-03 Certificated Instructional Staff Derived Base Salaries
The 34 Grandfathered Districts

District	Derived Base Salary	% Higher Than "All Other"	District	Derived Base Salaries	% Higher Than "All Other"
1 Everett	30,095	6.3%	18 Eatonville	28,524	0.8%
2 Orondo	30,037	6.1%	19 Taholah	28,501	0.7%
3 Northshore	29,864	5.5%	20 Green Mountain	28,495	0.7%
4 Marysville	29,776	5.2%	21 Benge	28,494	0.7%
5 Puyallup	29,249	3.4%	22 Darrington	28,494	0.7%
6 Vader	29,238	3.3%	23 Evaline	28,488	0.7%
7 Shaw Island	29,218	3.2%	24 Loon Lake	28,488	0.7%
8 Southside	29,105	2.8%	25 Thorp	28,464	0.6%
9 Lake Chelan	29,093	2.8%	26 Wenatchee	28,459	0.6%
10 Mukilteo	29,012	2.5%	27 Lake Washington	28,442	0.5%
11 Lopez Island	28,981	2.4%	28 Bellevue	28,376	0.3%
12 Seattle	28,866	2.0%	29 Centerville	28,369	0.2%
13 Oak Harbor	28,857	2.0%	30 Port Townsend	28,368	0.2%
14 Edmonds	28,643	1.2%	31 Sumner	28,354	0.2%
15 McCleary	28,629	1.2%	32 Kelso	28,344	0.2%
16 Eastmont	28,601	1.1%	33 Toppenish	28,324	0.1%
17 Boistfort	28,558	0.9%	34 Cosmopolis	28,323	0.1%
Derived Base Salary of "All Other 252 Districts" =			\$28,300		

These 34 districts are what remains after legislative actions taken from 1977 to 1987 to equalize certificated salaries among districts using differential salary increases. As stated previously, prior to 1987-88, certificated instructional staff and certificated administrator allocations were combined into 50 certificated staff per 1000 students. Starting in 1987-88, the allocation of 50 certificated staff per 1000 students was split into 46 certificated instructional staff and 4.0 certificated administrators per 1000 students.

In the process of making the separation, the certificated instructional staff derived base salaries of 252 school districts were equalized and those of 34 were not. To equalize all district salary allocations, the 1987 Legislature faced the prospect of either reducing the salaries of the 34 districts or increasing that of the other 252 districts to match Everett's higher level. Reducing the salary levels of the 34 districts was politically difficult while raising all districts to Everett's level expensive. Since 1987, no further actions have been taken by the legislature to equalize the derived base salary allocations of districts.

Districts with higher allocated certificated instructional staff salaries can create collective bargaining pressures in neighboring districts to provide supplemental contracts. Supplemental contracts are discussed next.

State Salary Limitations and Relationship to Supplemental Contracts

The salary setting authority of school districts is not limited by the state for classified and certificated administrators but it is limited for certificated instructional staff. By law, the actual average base certificated instructional staff salary paid by a school district cannot exceed the state average salary per staff allocated to that school district, (*RCW 28A.400.200*).

Since certificated instructional staff base salary levels are controlled by the state, differences between total state salary allocations and actual district expenditures are mainly due to staffing differences. As shown in Figure 16, most of the \$48.8 million difference between district costs and state allocations reflects district's use of 1,047 more staff than allocated by the state. This \$48.8 million difference is equivalent to 4.2 percent of district levy revenues.

Figure 16
2002-03 General Apportionment Program Cert. Instructional Staff
State Formula Salary Allocations Versus K-12 System Actuals

	<u>State Formula</u> <u>Allocated</u>	<u>K-12 Actual</u>	<u>Difference</u>	<u>Allocated</u> <u>As A %</u> <u>Of Actual</u>
Cert. Instructional Staff FTEs	46,936	47,983	1047	97.8%
Average Base Salary Per FTE	\$45,696	\$45,632	-\$64	100.1%
Total Cert. Instructional Staff Cost *	\$2,350,315,062	\$2,399,143,735	\$48,828,673	98.0%

* Total Certif. Instructional Staff Cost includes mandatory fringe benefits rate of 9.57%.

Individual school district data similar to that provided above and other certificated instructional staff salary information can be found in Appendix 5.

Although school districts may not exceed state specified certificated instructional average salary levels in the base contracts, school districts may exceed the salary limitations through separate supplemental contracts for additional time, additional responsibilities or incentives (TRI). Supplemental contracts are subject to collective bargaining provisions, cannot exceed one year, may not be provided for services that are a part of the basic education program required by the state Constitution, and shall not cause the state to incur any present or future funding obligation, *RCW 28A.400.200 (4)*.

In 2002-03, supplemental contract expenditures for certificated staff in the basic education general apportionment program totaled \$204.3 million. These supplemental contracts to here were not funded by the state and are typically funded by districts from discretionary revenue sources such as special levies, state levy equalization funds and federal impact aid funds.¹³ Supplemental contract data for selected districts is shown in Figure 17 below. In 2002-03,

¹³ The two learning improvement days allocated by the state to implement education reform are reported as part of the base contract and are not considered supplemental contracts. In addition, supplemental contracts funded from I-728 funds are accounted for in Program 66 and are not part of Basic Education Programs 00, 31, and 45 that are funded through the general apportionment formula.

supplemental contracts averaged \$4,258 per certificated instructional staff or 9.3 percent of salary and the amount varied substantially among districts.

Figure 17
2002-03 Certificated Instructional Staff (CIS) Average Base Salaries
and Supplemental Contracts Of Selected Districts

<u>School District</u>	Certificated Instructional Staff Average Base Salary	Average Supplemental Contract Amount Per CIS	Supplemental Contract As A Percent of Base Salary
<u>Enrollment over 20,000</u>			
Seattle	\$45,021	\$4,100	9.1%
Tacoma	\$44,398	\$8,054	18.1%
Spokane	\$47,552	\$5,209	11.0%
Lake Washington	\$45,808	\$5,720	12.5%
Vancouver	\$45,030	\$2,996	6.7%
<u>Enrollment 10,000 to 19,999</u>			
Highline	\$43,069	\$4,334	10.1%
Bethel	\$44,738	\$4,989	11.2%
Kennewick	\$47,540	\$5,375	11.3%
Yakima	\$45,619	\$5,767	12.6%
Battle Ground	\$45,969	\$3,380	7.4%
<u>Enrollment 5,000 to 9,999</u>			
Shoreline	\$45,136	\$7,963	17.6%
Richland	\$45,794	\$5,711	12.5%
Mead	\$47,224	\$8,910	18.9%
Franklin Pierce	\$43,506	\$4,952	11.4%
Wenatchee	\$45,923	\$3,782	8.2%
<u>Enrollment 1,000 to 4,999</u>			
University Place	\$46,598	\$3,950	8.5%
Camas	\$44,351	\$4,683	10.6%
Mercer Island	\$45,284	\$5,741	12.7%
Wahluke	\$41,555	\$2,572	6.2%
<u>Enrollment Less Than 999</u>			
North Beach	\$44,166	\$3,774	8.5%
Griffin	\$45,558	\$1,888	4.1%
Quilcene	\$47,446	\$104	0.2%
St. John	\$44,461	\$2,199	4.9%
Summit Valley	\$41,750	\$177	0.4%
State Average	\$45,632	\$4,258	9.3%

Specific data on the use of supplemental contracts is not collected at the state level. A 1997 study of district supplemental contracts by the Joint Legislative Audit and Review Committee found that the nature of the contracted work differed among individuals within a district and among districts. Supplemental contracts typically included activities requiring additional time such as curriculum planning, additional responsibility such as counseling and supervisory positions and other unspecified activities. The report noted that if the legislature desired greater supplemental contract expenditure detail for education reform and performance assessment purposes, then school districts should be made aware of the requirements.¹⁴ The legislature took no action to acquire greater expenditure detail.

¹⁴ Joint Legislative Audit and Review Committee, *K-12 Supplemental Contracts Report 97-1*, State of Washington, 1997.

Factors Influencing The Use Of Supplemental Contracts

No provision is made in the general apportionment formula for state funding of supplemental contracts. The use of such contracts within the general apportionment program by districts is dependent on a number of local factors including:

- The need for additional days of work beyond the 180-day school year
- The availability of discretionary revenues to fund the supplemental contracts
- Collective bargaining pressures due to higher rates of pay in neighboring districts
- Cost-of-living differences among districts not reflected in state salary levels
- Collective bargaining pressures stemming from differences between state funded cost-of-living adjustments and inflation, and
- The adequacy of state pay levels such that districts can attract and retain qualified staff.

Some of these factors are discussed below.

Examples of Educational Needs of Districts for Supplemental Contracts

Supplemental contracts are used by districts to provide additional pay for a variety of purposes that are not funded by the state such as:

1. High school department heads (English, math, etc.)
2. Junior or middle school educational team leaders
3. Elementary lead teachers
4. Curriculum leaders (for adoption and implementation of new curriculums)
5. Extra days for educational staff associates due to competitive labor market and other reasons, (Educational Staff Associates include nurses, librarians, counselors and psychologists)
6. Additional days beyond the 180 day school year for vocational education teachers
7. Technology support training to enable district staff to use district software programs
8. Time beyond the work day and the 180 day school year for implementation of Building Improvement Plans
9. Incentives for attracting and retaining teachers
10. Extra time for room preparation prior to the beginning of the school year, parent conferences, district meetings, and end of the year report cards and room shutdown.
11. Staff development, and
12. Extracurricular activities that require a teaching certificate.¹⁵

Availability of Discretionary Revenues

Since supplemental contracts are not funded by the state, the ability of districts to enter into such contracts hinges on the availability of discretionary revenues. In 2002-03, main sources of discretionary revenues available for general apportionment expenditures were special levy dollars (potential \$1.139 billion), and for some districts federal impact aid revenues (potential \$44.1 million) and state levy equalization dollars (\$158.0 million). Districts' special levy authority has been increased by the legislature consistently since 1979, such that levy revenues

¹⁵ Supplemental contracts for extracurricular activities not requiring a teaching certificate are typically reported as classified pay.

as a percent of state and total revenues have been increasing since 1982. The most recent increase in the levy lid was provided by the 2004 legislature in Substitute Senate Bill 6211. This measure increases the levy authority of school districts by inflating the levy base of school districts in part to reflect the state funds that districts would have received from I-732 mandated cost-of-living adjustments had I-732 been implemented by the legislature as originally passed by the voters. This bill provides school districts with additional levy authority that can be used to increase the pay of certificated instructional staff through supplemental contracts without increasing the state's basic education salary obligation.

Adequacy of State Certificated Instructional Staff Pay Levels

A December 2000 study by the Office of Financial Management performed at the request of the Legislature noted that state funding formulas and limits on special levies of school districts had had an equalizing effect on staff salaries among districts. However, as the disparity in cost of living between school districts grew over the years, the purchasing power of equalized staff salaries became more unequal.¹⁶ The study examined use of housing costs as a proxy for a cost of living index that could be used to make adjustments in pay levels among districts and raised a number of implementation questions and issues. Subsequently, the 2003 Legislature commissioned a study by the Legislative Evaluation and Accountability Program committee to develop a set of economic indicators that could be used for adjusting the state salary allocation by a regional cost of living index. This study was canceled by the 2004 Legislature.

In the absence of state funded regional cost of living indexes, districts with comparatively high costs of living can respond to collective bargaining pressures through use of supplemental contracts. There is some evidence that supplemental contracts in districts along the Puget Sound corridor tend to have larger supplemental contracts than other districts.

Another issue is the adequacy of the overall state-funded certificated instructional staff pay levels. Although there has been one state study of regional cost of living differences, no study has been carried out regarding the adequacy of the pay levels. In contrast, salary surveys have been used by the Legislature in determining state-employee salary levels. Until 2005, the state used a Biennial Salary Survey process to compare pay levels of state employee positions with private sector and other public sector employees doing comparable work. From time to time, the state has made salary adjustments in the pay of certain employee groups or positions based on the outcome of the surveys in order to bring the salaries of certain positions into greater parity with market peers. For higher education faculty at state universities, faculty salary increases have been based on salaries paid by peer institutions located in other states.

No such process or study has been conducted by the state for use as a salary setting mechanism for certificated instructional staff salaries. Consequently, state granted cost of living adjustments for certificated instructional staff have tended to parallel those provided for state employees.

Differences from amounts provided state employees from 1977 to 1987 were mainly due to state K-12 salary equalization efforts and thereafter to increases in beginning teacher salaries in 1990-91, 1999-2000, 2003-04 and 2004-05. These beginning-teacher salary adjustments were not based on legislative studies of adequate pay levels. However, they may have been influenced by

¹⁶ Office of Financial Management, A Review of Regional Cost Issues, State of Washington, Olympia, Dec. 2000.

other factors such as data showing that beginning teacher salaries in Washington lagged behind those of other Western states.

Absent an adequacy study or salary survey of teacher pay, alternative assessments can be made by comparing state cost-of living adjustments with various measures of inflation and also by comparing Washington with other states regarding beginning teacher salaries, number of students per teacher and average teacher pay.

Figure 18 shows that from 1987-2003, state certificated instructional staff cost-of-living and other adjustments exceeded the Implicit Price Deflator (IPD) by 7.5 percent but were lower than the Seattle CPI by 16.2 percent. The additional 7.5 percent can be attributed to beginning teacher salary increases and other salary schedule adjustments provided by the legislature.

Figure 18

Certificated Instructional Staff State Cost-of-Living & Other Adjustments Compared With Two Measures Of Inflation -- Cumulative From 1987 to 2003

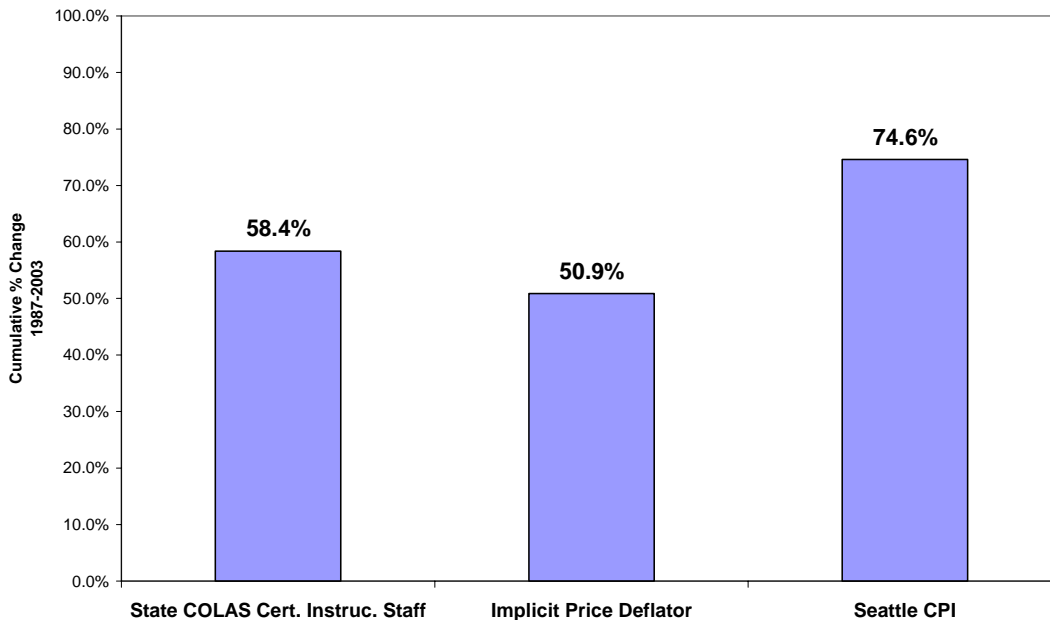


Figure 19 compares teacher salaries and workload from various perspectives. In 2002-03, Washington's national rank was 18th in average teacher salary and 24th in beginning salary but last in this category among the Far West states. In terms of students per teacher Washington ranked 46th in the nation exceeding the national average by 3.1 students per teacher.

Figure 19
2002-03 Teacher Salaries and Students Per Teacher
Ranked by Average Salary Within Selected Regions

	Average Salary*	National Rank	Beginning Teacher Salary**	National Rank	Students In ADA Per Teacher ***	National Rank 1=Lowest
FAR WEST						
California	\$56,283	1	\$34,805	5	19.4	48
Alaska	49,685	12	37,401	1	14.2	30
Oregon	47,600	14	32,804	14	18.0	47
Washington	44,958	18	29,118	24	17.8	46
Hawaii	44,464	20	34,000	7	15.2	40
Nevada	41,795	26	32,169	15	17.3	45
ROCKY MOUNTAIN						
Colorado	42,679	24	32,063	28	15.4	41
Idaho	40,148	31	26,072	43	16.9	43
Wyoming	38,838	36	25,694	44	12.3	6
Utah	38,268	39	27,135	36	20.7	51
Montana	35,754	47	23,052	51	13.2	18
US AVERAGE	\$45,930		\$29,564		14.7	

Sources:

* Rankings & Estimates, National Education Association, Fall 2003

** AFT Survey & Analysis of Teacher Salary Trends 2002, American Federation of Teachers

*** ADA -- students in average daily attendance. ADA is comparable (within 1.5 percent) to the total full-time equivalent students in Washington State for that year.

Figure 20 below tracks Washington's average teacher salary and national rank from 1978-79 to 2003-04. When state funding of basic education began in 1978-79, average teacher salaries ranked 6th and were at 115 percent of the national average. Washington's national rank dropped to 20th in 2003-04 and average teacher salaries have been below the national average since 1994-95.

Figure 20
Washington Teacher Average Salaries 1979-2004
National Rank and Percent of National Average

SCHOOL YEAR	Teacher Average Salary	National Rank	Percent Of National Average
1978-79	\$17,357	6	115.3%
1980-81	\$21,268	3	120.9%
1982-83	\$23,413	8	113.6%
1984-85	\$25,505	9	108.1%
1985-86	\$26,209	15	104.0%
1986-87	\$27,285	18	102.8%
1987-88	\$28,217	18	100.7%
1988-89	\$29,199	21	98.7%
1990-91	\$33,079	17	99.9%
1992-93	\$35,759	17	102.1%
1994-95	\$36,151	19	98.8%
1996-97	\$37,860	19	98.1%
1998-99	\$38,687	22	95.0%
2000-01	\$42,137	18	97.2%
2002-03	\$44,958	18	98.0%
2003-04	\$45,429	20	97.0%

SOURCE: RANKINGS OF THE STATES, NATIONAL EDUCATION ASSOCIATION, Annual publications from 1980-2004.

Note: teacher average salaries above do not include supplemental contract pay.

In summary, the 1987 Legislature authorized school districts to enter into supplemental contracts with certificated instructional staff for additional time, responsibilities and incentives. It can be argued that many supplemental contract activities may be essential in the provision of basic education. The state does not collect data on the uses of supplemental contracts. Supplemental contracts are not funded by the state and amounted to 9.3 percent of base pay in 2002-03. The legislature has consistently increased the levy authority of school districts thus increasing the potential amount of funds available to pay for such supplemental contracts. The legislature has not studied the adequacy of certificated instructional staff pay levels. State cost-of-living adjustments that lag inflation or market factors can lead to collective bargaining pressures that can be mitigated by school districts through provision of supplemental contracts.

Non Employee Related Cost (NERC) Component

The general apportionment formula has a non-employee related cost (NERC) allocation component to pay for such things as maintenance, utilities, books, equipment and insurance. In 2002-03, the state allocated \$8,604 per certificated formula unit generated by the general apportionment formula for regular education. For secondary vocational education, the allocation was \$21,129 per certificated staff unit and for skills centers \$16,395 per certificated staff unit.

The state allocation rate per certificated staff is the same for all districts. Appendix 6 displays the total state NERC allocation compared with amounts expended in each district. An extract of Appendix 6 is provided in Figure 21 below.

Figure 21
2002-03 General Apportionment Formula Non-Employee Related Costs (NERC)
State Allocations Compared With Actual Expenditures in Selected Districts

<u>School District</u>	State Formula NERC Allocation, Prog 01, 31,45	Net Actual NERC Expenditure, Prog. 01,31,45 & 97 (Prorated)	Difference State Allocation vs. Net Expenditures	State Allocation As A % Of Actual Expenditures
<u>Enrollment over 20,000</u>				
Seattle	\$21,332,069	22,270,559	(938,490)	95.8%
Tacoma	15,315,513	20,637,742	(5,322,229)	74.2%
Spokane	14,631,917	15,958,683	(1,326,767)	91.7%
Lake Washington	10,852,858	11,772,488	(919,630)	92.2%
Vancouver	10,157,117	13,922,283	(3,765,166)	73.0%
<u>Enrollment 10,000 to 19,999</u>				
Highline	8,584,317	11,601,409	(3,017,093)	74.0%
Bethel	7,807,907	11,216,717	(3,408,811)	69.6%
Kennewick	6,838,724	8,596,607	(1,757,883)	79.6%
Yakima	6,685,407	9,799,218	(3,113,811)	68.2%
Battle Ground	5,894,368	7,515,555	(1,621,187)	78.4%
<u>Enrollment 5,000 to 9,999</u>				
Shoreline	4,775,210	4,188,905	586,305	114.0%
Richland	4,437,058	7,663,729	(3,226,671)	57.9%
Mead	3,928,937	4,816,410	(887,473)	81.6%
Franklin Pierce	3,716,468	5,415,969	(1,699,500)	68.6%
Wenatchee	3,347,026	4,982,262	(1,635,236)	67.2%
<u>Enrollment 1,000 to 4,999</u>				
University Place	2,473,246	3,466,313	(993,067)	71.4%
Port Angeles	2,240,609	3,599,975	(1,359,367)	62.2%
Camas	2,006,943	2,553,355	(546,412)	78.6%
Mercer Island	1,897,079	3,060,749	(1,163,670)	62.0%
Wahluke	728,714	1,548,885	(820,171)	47.0%
<u>Enrollment Less Than 999</u>				
North Beach	336,017	414,622	(78,605)	81.0%
Griffin	290,669	588,103	(297,434)	49.4%
Quilcene	174,219	348,744	(174,526)	50.0%
St John	147,044	206,289	(59,245)	71.3%
Summit Valley	49,542	166,283	(116,741)	29.8%
State Total	\$474,223,014	\$663,359,720	(\$189,136,706)	71.5%

For 2002-03, state NERC allocations were \$474.2 million and compares with total district NERC expenditures of \$663.4 million, a difference of \$189.1 million and an average state funding rate

of 71.5 percent.¹⁷ The \$189.1 million was equivalent to 16.6 percent of available levy revenues in 2002-03. Looking at this another way, the \$189.1 million was equivalent to 4.6 percent of total state general apportionment funds.

NERC expenditures shown in the sample districts above do not necessarily reflect amounts needed since district revenues are limited and NERC expenditures compete with all other district needs for funds. Some NERC expenditures may be deferred from one year to another such as facilities maintenance and textbook replacements.

The almost 30 percent difference between state NERC allocations and district expenditures raises questions about the origin of the state allocation amount. The state allocated NERC amount per regular program certificated staff is based on 1981-82 actual expenditures discounted for assumed levy funded enhancements within the general apportionment program that were not part of basic education. This calculated NERC rate was first used by the legislature in 1983-84 and was adjusted for inflation using the implicit price deflator (IPD). In each ensuing year, the legislature has made inflation adjustments using the IPD.

Whether the IPD is an appropriate inflation factor or whether the NERC amount provided is adequate has not been studied by the legislature since 1983.¹⁸ Basing the NERC amount on 1981-82 district actual NERC expenditures does not resolve whether district NERC expenditures were adequate in that year. There are indications that the 1981-82 school year may not have been a fair representation of NERC expenditures by the K-12 system since state budget reductions during the school year may have caused districts to defer NERC expenditures.

Since 1981-82, substantial changes affecting district NERC expenditures have taken place such as greater use of technology in educational programs, increased security needs, and curriculum changes due to education reform. The \$189.1 million difference between state allocations and district NERC expenditures may not reflect the true K-12 system needs for such expenditures due to revenue limitations and competing needs for the education dollar. Absent a study to determine an adequate level, the \$189.1 million may only represent a rough estimate of additional funds needed for NERCs.

¹⁷ Program 97 expenditures are prorated across all state and federal programs as discussed in Appendix 2. The effect is to transfer \$125.6 million of NERC expenditures to other programs that would otherwise be attributed to general apportionment. In addition, district NERC expenditures are adjusted to reflect various local revenues such as leases and rentals, sales of goods and services, and e-rate revenues.

¹⁸ In 1997, changes were made in the state funded vocational NERC for the secondary vocational program by increasing the NERC rate and decreasing the certificated staffing ratio. The adjustments in the vocational NERC were not based on adequacy concerns or issues regarding the NERC funding level, but rather centered on vocational certificated staffing ratio issues.

Education Reform

The Importance of Education Reform

Underlying the general apportionment formula and its components is the 1977 Basic Education Act, establishing the state's educational goals, purpose, policy, educational requirements and expectations of school districts for the core, regular, education of students.

According to the Superintendent of Public Instruction, “[S]ince 1993, our state’s education system has dramatically changed.”¹⁹ These changes were preceded in 1992 with enactment of SSB 5953 (Performance-Based Education). The Legislative findings of the bill indicate the importance attributed to the need for change, including that:

“The legislature finds that the educational needs of students when they leave the public school system has [have] increased dramatically in the past two decades. If young people are to prosper in our democracy and if our nation is to grow economically, it is imperative that the overall level of learning achieved by students be significantly increased.

To achieve this higher level of learning, the legislature finds that the state of Washington needs to develop a performance-based school system.the state needs to hold schools accountable for their performance based on what their students learn.

.... In addition, it will be necessary to set high expectations for students, to identify what is expected of all students, and to develop a rigorous academic assessment system to determine if these expectations have been achieved.” Washington Laws 1992, Chapter 141, Sect.1, and RCW 28A.410.040.

Subsequently the Legislature adopted SHB 1209 (Education Reform - Improvement of Student Achievement) in 1993 and reasserted in the Basic Education Act that:

“The legislature finds that student achievement in Washington must be improved to keep pace with societal changes, changes in the workplace, and an increasingly competitive international economy.

To increase student achievement, the legislature finds that the state of Washington needs to develop a public school system that focuses more on the educational performance of students that includes high expectations for all students

The legislature further finds that improving student achievement will require:

- 1. Establishing what is expected of students, with standards set at internationally competitive levels...;*
- 4. Time and resources for educators to collaboratively develop and implement strategies for improved student learning;.....*

It is also the intent of the legislature to provide students the opportunity to achieve at significantly higher levels, and to provide alternative or additional instructional

¹⁹ Bergeson, Terry, *Reaching Higher*, Office of the Superintendent of Public Instruction, Olympia, WA. (2004), p. 3

opportunities to help students who are having difficulty meeting the essential academic learning requirements in RCW 28A.630.885.....” Washington Laws of 1993, Ch. 336, sect.1, and RCW 28A.150.210

Over the last twelve years, the state has set clear challenging academic standards based on a new set of learning goals principally in reading, writing, and math; student progress on the standards is measured through an assessment system; and students, teachers, schools and school districts are held accountable for results. The Washington Assessment of Student Learning (WASL) has been validated as a tool that can measure the extent to which students attain the standards and passing the WASL becomes a high school graduation prerequisite for the class of 2008.

Education reform requirements have affected many facets of basic education delivery at the local district level, including curriculum, testing, staff development, and teaching methods. Although state education reform is firmly embedded in the delivery of basic education, such is not the case when it comes to state funding of education reform.

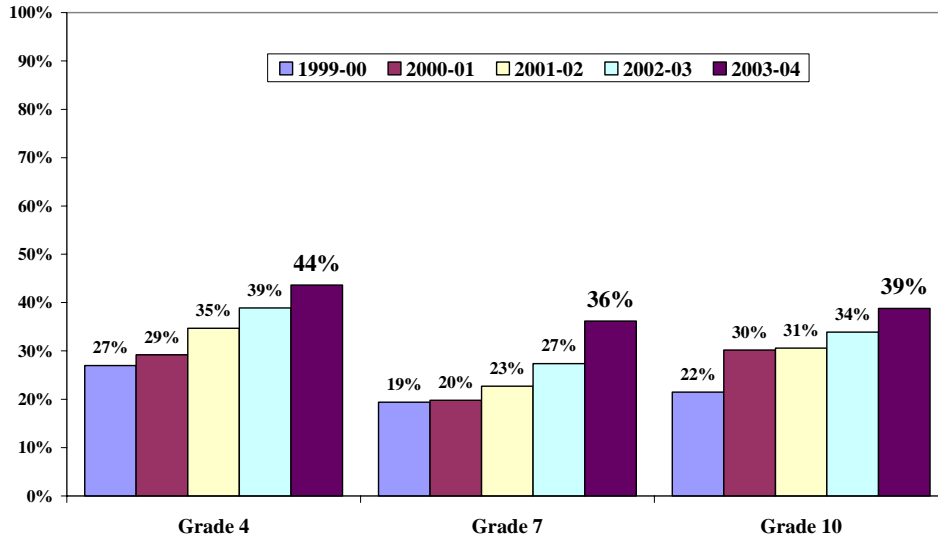
Education Reform Funding Issues (1992-2005)

WASL Student Performance

Student performance on the mandated assessments (WASLs) from 1999-2004 is shown in Figure 22 below. The percent of students meeting standard on the WASL has increased substantially in five years. However, in 2003-04 more than half of the students tested did not meet standard on the WASL in the three grades tested and only 39 percent of students met the standard on the 10th grade WASL, a prerequisite for high school graduation for the class of 2008. At the present rate of improvement, it appears highly likely that significant numbers of students will not be able to graduate in 2008.

Figure 22

**Percent of Students Meeting Standards in Three Subjects
Reading, Mathematics and Writing (1999-2004)**



Given that more than half the students perform below standard raises questions of whether the core, regular education program (apportionment) and or education reform and possibly the Learning Assistance Program are adequately funded to reach the expected educational outcomes.²⁰

Education Reform’s Place in the State K-12 Budget Structure

Since inception of standards-based education, the state has funded various education reform programs to provide assistance to school districts. These programs have been funded separate and apart from basic education funding. The 2003-05 state funding structure in terms of basic and non-basic education programs is shown in Figure 23 below.

²⁰ A research paper on the Learning Assistance Program will be forthcoming as part of the next Ample School Funding Project.

Figure 23
WASHINGTON STATE K-12 FUNDING SYSTEM BUDGET STRUCTURE
2003-05 BASIC AND NON-BASIC EDUCATION PROGRAMS (\$ in 000s)

BASIC EDUCATION PROGRAMS		
GENERAL APPORTIONMENT (RCW 28A.150.260)	\$7,697,253	72.8%
SPECIAL EDUCATION (RCW 28A.150.370)	861,862	8.2%
TRANSPORTATION (RCW 28A.160.150)	433,811	4.1%
LEARNING ASSIST. PROGRAM (RCW 28A.165)	127,295	1.2%
BILINGUAL (RCW 28A.180)	104,728	1.0%
INSTITUTIONS (RCW 28A.190)	36,382	0.3%
SUBTOTAL: BASIC EDUCATION PROGRAMS	\$9,261,331	87.6%
NON-BASIC EDUCATION PROGRAMS		
STUDENT ACHIEVEMENT FUND (Initiative 728)	409,642	3.9%
LEVY EQUALIZATION (LEA)	328,627	3.1%
K-4 ENHANCED STAFFING RATIO	191,595	1.8%
EDUCATION REFORM (incl. learning improv. days & Better Schools)	147,389	1.4%
HEALTH CARE BENEFIT INCREASES	126,071	1.2%
BEGINNING TEACHER SALARY INCREASE	29,283	0.3%
STATE OFFICE	21,713	0.2%
STATEWIDE PROGRAMS/ALLOCATIONS	20,309	0.2%
HIGHLY CAPABLE	13,252	0.1%
EDUCATIONAL SERVICE DISTRICTS	7,076	0.1%
FOOD SERVICES	6,200	0.1%
CLASSIFIED STAFF SALARY INCREASE	5,452	0.1%
SUMMER SKILLS & EXTENDED DAY SKILLS CENTERS	5,045	0.0%
PUPIL TRANSPORTATION COORDINATORS	1,542	0.0%
SUBTOTAL: NON-BASIC EDUCATION PROGRAMS	\$1,313,196	12.4%
TOTAL - STATE FUNDS	\$10,574,527	100.0%

In the 2003-05 biennium, almost 88 percent of state funds allocated to school districts are considered part of basic education. The largest basic education program is general apportionment, providing about 73 percent of state funds for the core, regular education of students (i.e. the reading, writing, and math tested by the WASL). Education reform programs and Initiative 728 funds that can be used for education reform purposes are on the non-basic education side of the ledger and account for 5.3 percent of total state K-12 funding. The significance of designation as a basic education program is that it accords certain constitutional protections that limit the legislature's discretion to change the funding of such programs. For example, one significant protection arising from the School Funding II case is that basic education programs cannot be reduced due to state revenue shortfalls.

State Education Reform Funding 1993-2005

State education reform funding has been provided for numerous purposes including: staff development for teachers and others, special reading and math assistance programs for students, and discretionary funds from Initiative 728 that can be used in various ways to implement education reform. Figure 24 provides a listing and history of education reform program funding.

Figure 24
Washington State K-12 Education Reform Appropriations 1992-2005 (State \$ in 000s)

	FY '93	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005
WASL	0	842	842	2,345	2,345	7,084	9,221	8,410	9,677	11,727	9,017	15,186	12,803
2nd Grade Reading	0	0	0	0	0	0	0	0	71	71	71	71	71
Math Helping Corps	0	0	0	0	0	0	0	1,000	1,000	1,828	1,773	1,764	1,764
LASER Science Education	0	0	0	0	0	0	0	0	0	617	1,079	1,079	1,079
Curriculum Specialists	0	50	25	0	0	0	0	0	0	384	372	247	247
Math Initiative	134	0	0	0	0	0	0	750	750	0	0	0	515
Reading Program	0	0	0	0	100	0	0	0	0	0	0	0	0
Reading Corps	0	0	0	0	0	0	17,000	8,000	8,000	3,930	3,714	3,714	3,714
Reading Grants	0	0	0	0	1,400	2,500	2,500	0	0	0	0	0	0
Curric./Assessment Teacher Assist.	0	0	0	0	0	0	0	0	200	200	200	200	200
Improved Technology Infrastructure	0	2,250	2,250	2,025	2,025	2,025	2,025	2,025	2,025	2,025	1,964	1,959	1,959
School to Work	0	900	1,650	1,485	1,485	0	0	0	0	0	0	0	0
Web-based Instructional Network	0	0	0	0	0	0	0	0	0	130	126	126	126
Breakfast Subsidy	0	2,279	2,279	2,279	2,279	0	0	0	0	0	0	0	0
Meals for Kids	0	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Summer Food Program	0	221	221	221	221	75	100	100	100	100	100	100	100
Readiness to Learn	7,275	4,000	4,000	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,594	3,594
I-728 Student Achievement Act	0	0	0	0	0	0	0	0	0	174,820	195,172	214,107	244,419
Better Schools /Professional Dev.	0	0	0	0	0	0	0	0	20,111	0	0	0	0
Better Schools - Class Size	0	0	0	0	0	0	0	0	35,985	37,566	13,989	13,838	3,460
Academic Achiev. & Account. Comm.	0	0	0	0	0	0	0	143	143	323	312	310	310
Commission on Student Learning	0	1,345	1,659	1,910	0	0	0	0	0	0	0	0	0
Student Learning Improv. Grants	0	0	39,934	33,309	34,066	25,420	25,420	0	0	0	0	0	0
Learning Improvement Days	0	0	0	0	0	0	0	33,032	41,531	44,000	33,000	30,000	30,000
Paraprofessional Training	1,350	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	1,095	548	548	548
Beginning Teacher Assist. Program	0	1,650	1,650	1,485	1,485	1,485	1,485	3,409	3,409	4,595	2,248	2,248	2,248
Mentor Teacher	0	0	0	0	0	0	0	0	0	100	100	100	100
Principal Assessment & Mentorship	0	0	0	0	0	0	0	0	0	625	313	313	313
Superintendent/Principal Internship	570	450	450	810	810	0	799	799	799	1,409	705	705	705
National Teacher Certification	0	0	0	0	0	0	0	100	227	375	844	1,313	2,473
Summer Accountability Institutes	0	0	0	0	0	0	0	500	500	500	485	250	250
January Conference	0	0	0	100	100	100	100	100	100	100	100	100	100
Focused Assistance	0	0	0	0	0	0	0	0	0	1,000	1,746	3,046	3,046
21st Century Schools	4,741	3,900	0	0	0	0	0	0	0	0	0	0	0
Center for Improv. of Student Lrng.	0	300	600	630	630	630	630	630	630	0	0	0	0
School Recognition	0	0	0	0	0	0	0	0	0	100	0	0	0
Performance Improvement Plans	0	0	0	0	0	0	0	0	0	100	0	0	0
Total (\$ in 000s)	\$ 14,070	\$ 21,782	\$ 59,154	\$ 53,794	\$ 54,141	\$ 46,514	\$ 66,475	\$ 66,193	\$ 132,453	\$ 293,820	\$ 274,078	\$ 297,418	\$ 316,644
Dollars per Student	\$ 16.55	\$ 25.07	\$ 66.75	\$ 59.49	\$ 58.63	\$ 49.67	\$ 70.24	\$ 69.79	\$ 139.27	\$ 307.16	\$ 285.84	\$ 309.03	\$ 327.95
Total (\$ in 000s) Without I-728	\$ 14,070	\$ 21,782	\$ 59,154	\$ 53,794	\$ 54,141	\$ 46,514	\$ 66,475	\$ 66,193	\$ 132,453	\$ 119,000	\$ 78,906	\$ 83,311	\$ 72,225
Dollars per Student	\$ 16.55	\$ 25.07	\$ 66.75	\$ 59.49	\$ 58.63	\$ 49.67	\$ 70.24	\$ 69.79	\$ 139.27	\$ 124.40	\$ 82.29	\$ 86.56	\$ 74.80

Funding of education reform began in fiscal year 1994 (FY 94). Some programs funded by the state in the preceding year were categorized as part of education reform starting in FY 94. Examples of such programs are paraprofessional training and the Fair Start Program that was later replaced by the Readiness to Learn Program.

Since 1994, state funding for many education reform programs has fluctuated and the legislature has at times initiated, eliminated, reduced, or increased these programs. The connection between state funding levels for education reform programs and student performance (an indicator of need) is tenuous. Legislative funding adjustments have been heavily influenced by the workings of the political budget process and not necessarily based on the need for these programs. Moreover, since education reform programs were not part of basic education, inflation adjustments were not provided. Consequently, education reform programs that remain funded at the same dollar amount year after year sustain an indirect budget reduction year after year equivalent to the annual rate of inflation.

Education Reform Funding Levels in a State Budget Context (1993-2005)

In 1993, at the outset of education reform funding, the state faced a budget shortfall of about \$1.7 billion. To close the shortfall the 1993 Legislature made \$701 million in General Fund-State spending reductions, made fund shifts and revenue adjustments of \$753 million, and enacted general tax increases of \$649 million.²¹

This severe budget climate affected funding for education reform and K-12 funding in general. No cost-of-living adjustments were provided in 1993-95. The \$80.9 million appropriated for education reform in 1993-95 were offset in part by \$65.5 million in net K-12 budget reductions, including \$22.2 million in levy equalization and \$45.2 million from a 10 percent reduction in state allocations for administrator salaries. Part of the decrease in state funds was mitigated by a temporary four-year increase of the levy lid from 20 percent to 24 percent starting in 1994. This temporary increase was made permanent starting in calendar year 1999.

Initial 1993-95 education reform funding levels were lower than recommended by the Governor's Council on Education Reform and Funding (GCERF) after a two-year study. One of the more costly portions of education reform implementation was provision of professional development days for certificated instructional staff. GCERF recommended funding up to five professional development days in 1993-95 and up to ten days in 1995-97 and beyond. The legislature initially funded the equivalent of four days in 1994-95 (initially referred to as student-learning improvement grants in Figure 24 above) and from three to two learning improvement days in subsequent years.²²

Voter approval of Initiative 601 in November 1993 established state general fund budget expenditure limits and restrictions on state revenue increases starting in the 1995-97 biennium. To prepare for future budgets under I-601, the 1994 legislature signaled its intent to eliminate the planned increase of professional development days from four to five in 1995-97, (\$34 million projected savings in 1995-97), and set in motion a series of K-12 basic education program fiscal studies to determine if additional savings in projected 1995-97 spending could be achieved.

The K-12 basic education fiscal studies resulted in net 1995-97 state budget savings of about \$93 million in basic education programs.²³ Including other K-12 budget reductions, total budget reductions were about \$128.1 million. In contrast, total education reform program funding in 1995-97 was \$107.9 million.

²¹ Legislative Budget Notes 1993-95, Washington State Legislature, July 1993, p. 1.

²² Governor's Council on Education Reform and Funding, "*Putting Children First*", Office of the Governor, Olympia, WA. December 1992, p. 15. The report recommended the provision of up to 10 days of staff development for educators. This compares with four staff development days funded by the legislature for certificated instructional staff in 1994-95 and three days from 1994-1995 to 2001-02. Starting in 2002-03, the three days was reduced to two. In 2004-05, the dollar difference between the 10 days recommended by GCERF and the two state funded days is \$74 million. The \$74 million is calculated assuming that the state's cost per staff development day is \$15 million and that 19 percent of state I-728 funds are used by districts for staff development.

²³ Special education program projected resource reductions in 1995-97 were \$60.6 million, and the vocational education portion of the general apportionment formula was reduced by \$32.2 million.

From an available K-12 state resources point of view, not including salary and health benefit increases, the cumulative effect of K-12 state budget reductions exceeded state funding for education reform in 1993-94 and from 1996-97 to 1999-00. The quantum changed in 2000-01 when the Legislature initiated the Better Schools Program providing additional state funds for K-4 class size reduction and staff development funds.

Some key funding points are that:

1. Education Reform has not been funded as part of basic education.
2. Education reform has been consistently funded by the state at levels lower than recommended by a study produced by the Governor's Council on Education Reform and Funding (GCERF) in 1993.
3. Generally, state funding of education reform programs has not been based on a determination of need. Competing state budget needs and other factors have affected the funding of education reform.
4. Various state K-12 budget reductions in basic and non-basic programs have offset part of the cost of education reform funding.
5. The 1993 Legislature authorized a temporary increase in the levy lid, from 20 percent to 24 percent. Subsequent legislatures made the increases permanent. Increases in levy lid authority, if approved by the voters, can be used by districts to mitigate the effect of state budget reductions.

Requests for Comprehensive K-12 Budget Studies (1993-2004)

The 1993 Education Reform Act created a Joint Legislative Fiscal Committee to study the common school funding system and to submit a report in 1995 on its findings and any recommendations for a new funding model. The report of the committee stated that it was difficult for a legislature to alter a public school finance system significantly in a short time span and recommended that the finance system be reviewed on a regular basis. Some committee members noted that basic education funding had not been reviewed since 1977 and recommended that the legislature undertake a comprehensive study to determine whether the formulas were still valid, what programs were included in basic education, and whether basic education was fully funded.²⁴ No such study ensued.

The comprehensive study sought by some legislators coincided with when the state budget came under the expenditure limit requirements of Initiative 601. As previously discussed, in order to implement the I-601 limits the 1995 legislature made budget reductions in many state programs. The K-12 budget was not exempted and various K-12 basic and non-basic education programs were subject to budget reductions. During this time, the Legislature may have been more interested in K-12 budget studies justifying budget reductions in basic education programs rather than studies that might show the opposite.

Other requests for state K-12 finance studies have been made. One emanated from a 2002 study issued by the Joint Legislative Task Force on Local Effort Assistance that included a

²⁴ Joint Legislative Fiscal Study Committee on K-12 Finance, *Final Report to the Washington State Legislature*, December 1995, p. 50.

recommendation to the Legislature that a comprehensive state K-12 finance study be undertaken.²⁵ This recommendation was followed by requests for a comprehensive K-12 finance study by the Governor in 2003 and by the Superintendent of Public Instruction in 2003 and 2004. The operating budgets proposed by the House of Representatives in the 2003 and 2004 legislative sessions included funding for a study of the state's K-12 finance system and the House passed House Bill 2955 calling for such a study. These measures were not adopted by the Senate. Consequently, no comprehensive K-12 finance study was funded or undertaken by the Legislature in 2003 or 2004.²⁶

Although the State has not undertaken an adequacy study in more than a quarter century, there have been three recent studies not sponsored by the State on this subject, including:

- A 2002 League of Education Voters Foundation study “*Realities of Education Funding in Washington State*” showing that: a Long-term decline in state support of public schools has taken place, that state per pupil expenditures have fallen below the national average and that reliance on special levies has been increasing. The report also noted that a significant portion of the state's students did not meet Washington Assessment of Student Learning (WASL) standards and that the rate of improvement appeared to be slowing.²⁷
- A 2003 Rainier Institute “*What Will It Take*” study that addressed adequacy of funding in Washington State by determining the level of resources needed to reach the state's expected educational outcomes. A 31 percent funding gap was found between the existing level of state and local resources and the amount needed to provide a quality and adequately funded education.²⁸
- A 2004 Washington State PTA “*Washington State School Finances: Does Every Child Count*” concerning funding gaps in the states' funding formulas especially among the school districts having the highest proportion of special needs students.

²⁵ Washington State Legislature, *Final Report to the Legislature of the Joint Task Force on Local Effort Assistance*, December 2002.

²⁶ In 2004, the Washington House of Representatives established a K-12 Finance Workgroup to examine the structure of the state's K-12 finance system but not the adequacy of the overall funding provided. The workgroup found a number of weaknesses in the funding formulas and recommended further study in a number of areas.

²⁷ League of Education Voters, Seattle, WA, *Realities of Education Funding in Washington State*, December 2002.

²⁸ Rainier Institute, Seattle, WA, *What Will It Take*, March 2003.

State Basic Education Funding Contrasted with School Funding I and II Court Decisions

Important Funding Principles of School Funding I and II

The purpose of this paper has been to study the extent to which, after 25 years, the core component of the Basic Education Act, the apportionment formula, meets the requirements of the State Constitution as interpreted by the courts in *School Funding I and II*. In this section, the state's track record in funding of the public schools is contrasted with several key rulings of the courts.

Article IX, Section 1 of the Washington State Constitution declares:

"It is the paramount duty of the state to make ample provision for the education of all children residing within its borders ..."

In *School Funding I* (1978), the Washington Supreme Court ruled that the State had a mandatory duty to make ample provision for the basic education of all resident children through a general and uniform system. However, the ultimate obligation of giving substantive content to the mandate rests upon the legislature. *School Funding I* at 90 Wn. 2d 518-519.

The Supreme Court did not deal definitively with the meaning of the words "ample" and "education" and treated the words as guidelines, giving the Legislature great latitude to exercise its constitutional duty. The court, using the words as guidelines, did not change the trial court's definition that "ample" means liberal, unrestrained, without parsimony and fully sufficient. *School Funding I* at 90 Wn. 2d 515-516.

Although the court left it to the Legislature to provide substantive content to discharge the State's duty through a general and uniform system, the court noted that the constitution must be interpreted in accordance with the demands of modern society. The Supreme Court stated that *"The constitutional right to have the State "make ample provision for the education of all children" would be hollow indeed if the possessor of the right could not compete adequately in our open political system, in the labor market, or in the marketplace of ideas."* *School Funding I* at 90 Wn. 2d 515-518. Thus, Judge Doran, citing *School Funding I*, stated that *"the Legislature, under Article IX, Section 1, not only has the power but is required to continually review, evaluate, and revise, if necessary, the educational system of the state and the program of education and its funding to meet the current needs of the children of the state."* *School Funding II*, Thurston County 81-2-1713-1, 63.

The Legislature's Duty to Keep the Educational System and Funding Formulas Current

The 1992 and 1993 Legislatures in enacting Education Reform materially changed the goals and purpose of the 1977 Basic Education Act and changed other statutes to revise the state's educational system. These changes were made because the Legislature found that "*student achievement in Washington must be improved to keep pace with societal changes, changes in the workplace, and an increasingly competitive international economy.*" RCW 28.A.150.210

As previously discussed, Education Reform has not been funded as part of Basic Education. The main basic education formula, general apportionment, provides resources for the core, regular education of students including all subjects tested by the WASL. The main formula drivers, staff ratios for classified staff in grades K-12 and certificated staff in grades 4-12 have not changed significantly since first proposed in 1972.

Initial and subsequent funding of education reform has been well below the levels recommended by the Governor's Council on Education Reform in 1993. Although a number of state programs have been provided to assist school districts in implementing education reform, the funding has fluctuated and largely depended on the outcome of the political budgetary process. About the same time that the legislature initiated funding of education reform programs it also made budget reductions in other K-12 programs including certain basic education programs. Many of those funding reductions are currently embedded in state funding of basic education.

The 1993 Education Reform Act established a joint legislative committee to consider whether basic education funding changes were needed. The committee studied the structure of the funding system but not the adequacy of the funding. Various members suggested additional study but no adequacy studies were carried out. Recent requests for comprehensive funding studies have been made by the Governor, the Superintendent of Public Instruction, the House of Representatives and various state educational associations. It can be reasonably assumed that no such comprehensive adequacy studies have been conducted by the state because the studies might indicate that basic education is not fully funded consistent with Court imposed requirements.

Student performance as measured by the WASLs has improved, but as previously discussed, more than 50 percent of students are not meeting state standards in all content areas tested. Meeting standard on the 10th grade WASL is a prerequisite for high school graduation starting with the class of 2008. Only 39 percent of 10th grade students passed the WASL in 2003-04.

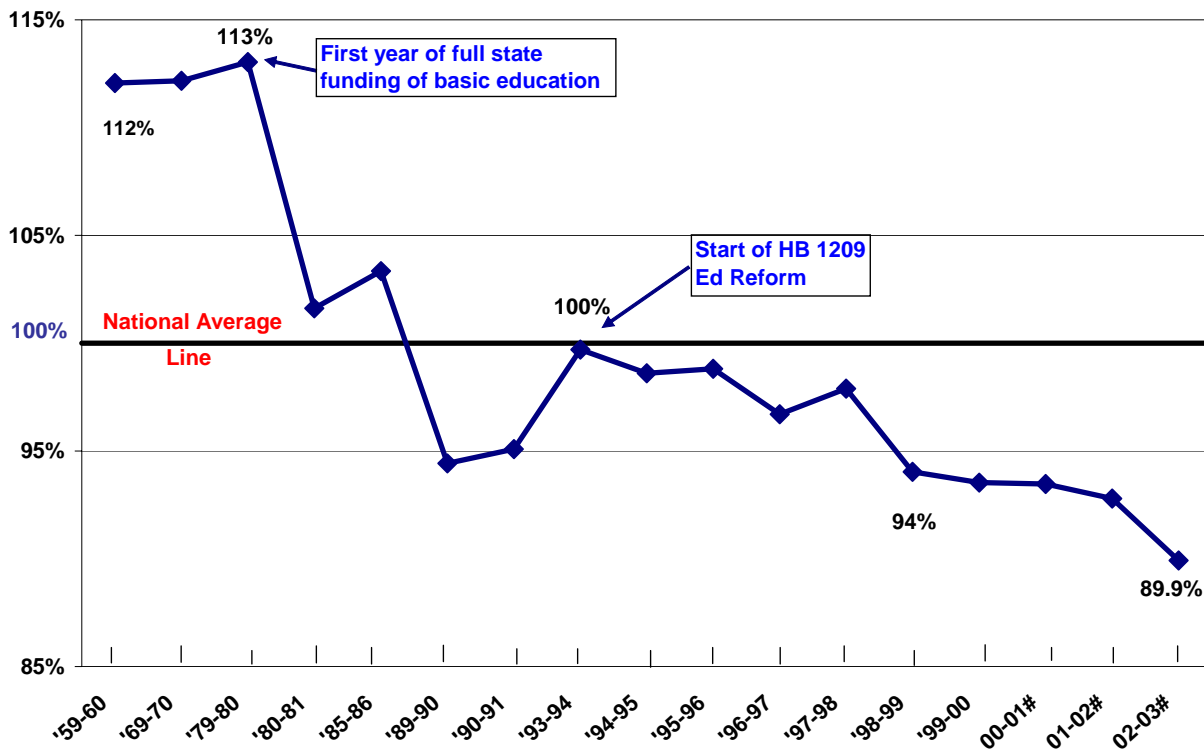
In enacting Education Reform, the legislature may have addressed the court's requirement of continually reviewing the educational system and program of education. However, the legislature has not addressed the corollary requirement of reviewing the funding necessary to attain the new educational expectations. The Legislature has studied and continues to study the structure of K-12 finance but has not yet performed an adequacy study.

Ample Funding Requirements of School Funding I and II

The lack of an adequacy study makes it difficult to pinpoint what constitutes an ample funding level that enables school districts to meet the state’s educational standards. As a guideline, Washington courts have described ample as “liberal, unrestrained, without parsimony and fully sufficient”. Given that more than 50 percent of students are not meeting WASL standards in all content areas raises the issue of whether state funding amounts are “fully sufficient”. A recent adequacy study conducted by the Rainier Institute “*What Will It Take*” found a 31 percent funding gap between the total state and local resources available to districts and the amount needed to provide a quality and adequately funded education program to reach Washington State’s expected educational outcomes.²⁹

Figure 25 illustrates that six years after the state began full funding of basic education Washington’s current expenditures per student fell below the national average. Washington’s current expenditures per student that were above the national average from 1960-1986, fell below the national average thereafter, and stood at 89.9 percent of the national average in 2002-03. If “ample” as a guideline means “without parsimony”, then Figure 25 may represent its antithesis.

Figure 25
Washington Current Expenditures Per Pupil In Average Daily Attendance
As A Percent of National Average (1959-2003)



Source: US Dept. of Education, Digest of Education Statistics, Table 168, 2002. # Rankings and Estimates, NEA, 2002,2003,2004..

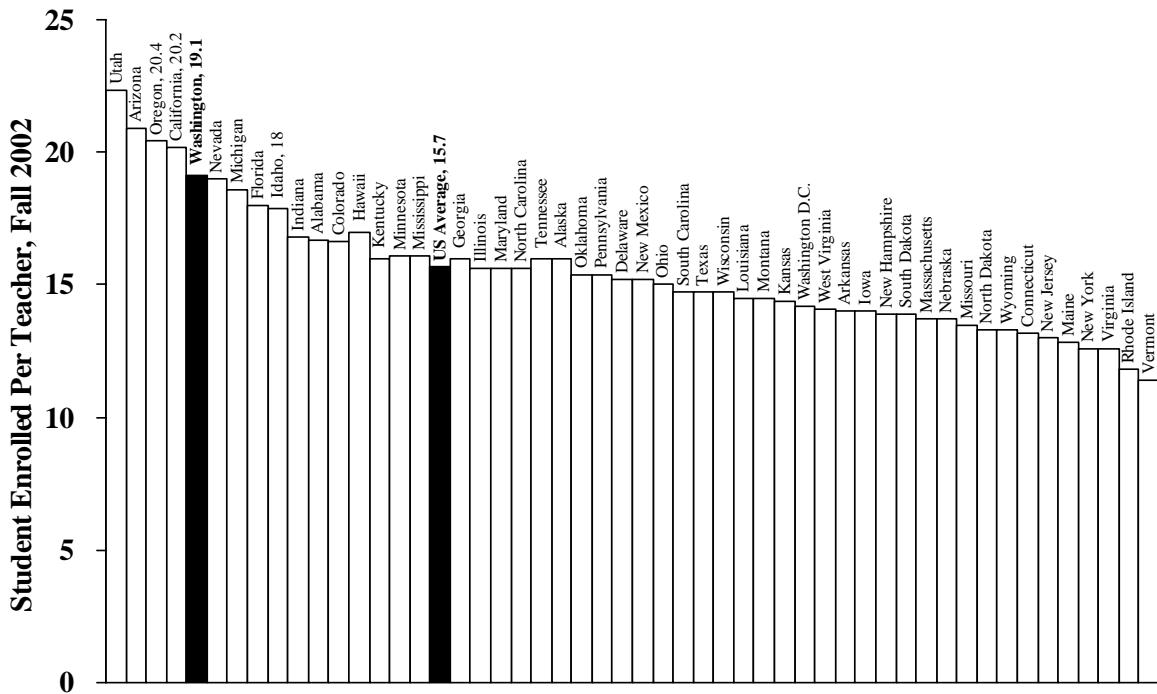
²⁹ Rainier Institute, Seattle, WA, *What Will It Take*, March 2003.

A central premise of education reform has been to define what students should know and be able to do, teach it, and to test each individual student’s attainment. Individual student WASL test results can then be used as a diagnostic tool by teachers to deal with the academic needs of students. A major factor affecting the quality of interactions to address individual student educational needs is the number of students per teacher. A comprehensive state study of staffing ratios or resources needed to raise the percentage of students meeting the 10th grade WASL standards from the current 39 percent to an acceptable number has not been undertaken by the state. This was addressed in the “What Will It Take” Rainier Institute study in 2003 that found achieving the state’s educational expectations would require increased state funding to reduce current regular program class sizes by 12 to 14 percent accompanied by a significant increase in Learning Assistance Program resources for students having difficulty achieving the standards.³⁰

Figure 26 provides a national context by comparing the number of enrolled students per teacher in Washington with that of other states. In 2002-03, the U.S. average number of enrolled students per teacher was 15.7 while that of Washington State was 19.1 per teacher, fifth highest in the nation and 21.6 percent above the national average.

Figure 26

Washington enrolled students per teacher is the 5th highest in the nation



* For a variety of reasons, this measure of students to teachers does not directly translate into the “average class size” in any given school, district, or state.

Source: Rankings & Estimates, National Education Association, May 2004.

³⁰ Rainier Institute, pp. 42, 44, and 46.

Special Levies May Not Be Used To Discharge The State's Ample Funding Duty

Concerning special levies the court held that “[T]he state complies with its mandatory duty to make ample provision for basic education only if sufficient funds, derived from dependable and regular tax sources are provided. The special excess levy is neither dependable nor regular.” School Funding I at 90 Wn. 2d 525. And, “Any statutory scheme which authorizes the use of special excess levies to discharge the State’s paramount duty of making ample provision for “basic education”is not the dependable and regular tax source required to comply with Const. art. 9 [sect.] 1 and 2”. School Funding I at 90 Wn. 2d 526.

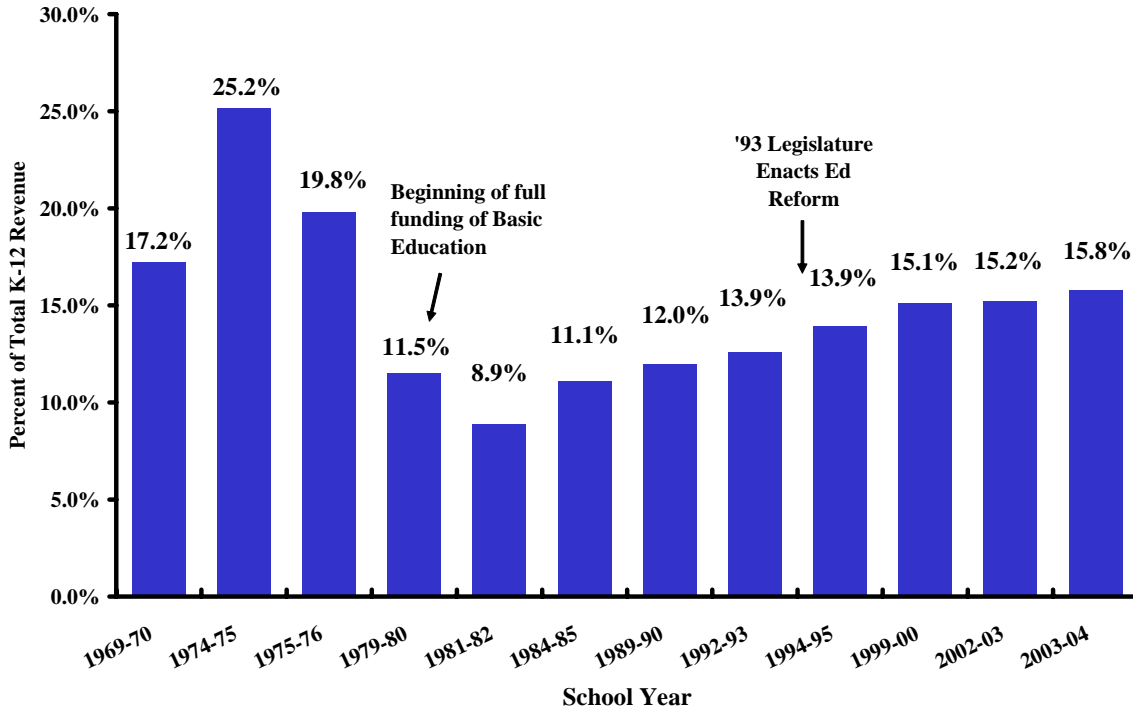
In 1977, when the state assumed additional responsibility for funding schools, the Legislature limited the special levy authority of school districts by enacting the Levy Lid Act. This Act was designed to phase down districts’ maintenance and operations levies to 10 percent of the state basic education allocation (i.e. apportionment). The Act also contained a “grandfather” clause permitting districts with historically high reliance on levies to exceed the 10 percent limit but required all districts to phase down to 10 percent in four years.

Since its initial enactment the levy lid statute has been amended many times. The levy lid rate has been increased to 24 percent of most state and federal funds and the phase down of districts grandfathered at higher levy rates was suspended. The current levy authority for 199 of the state’s 296 school districts is 24 percent of most state and federal revenues. The remaining 97 school districts have grandfather levy authority ranging from 24.01 to 33.9 percent. Since 1977, legislative increases in the levy lid percent and the levy base to which it is applied have had the effect of more than tripling the original 1977 levy lid concept.

In 2004, enactment of Substitute Senate Bill 6211 increased the levy authority of school districts for calendar years 2005 through 2007 by inflating the levy base of school districts to include what each district would have received from I-728 and I-732 had the two initiatives been implemented by the legislature as originally passed by the voters. In enacting SSB 6211, the 2004 legislature negated the levy impact of state revisions in the provisions of I-728 and I-732 by letting school districts have the local levy revenue but not the state revenue.

Figure 27 below shows special M&O levy revenues as a percent of total K-12 revenues from 1969-2003. Due to the levy lid act, special levies dipped below 10 percent of total K-12 revenue in 1981-82. Thereafter, levies as a percent of total revenues steadily increased, principally due to legislative increases in levy authority of districts.

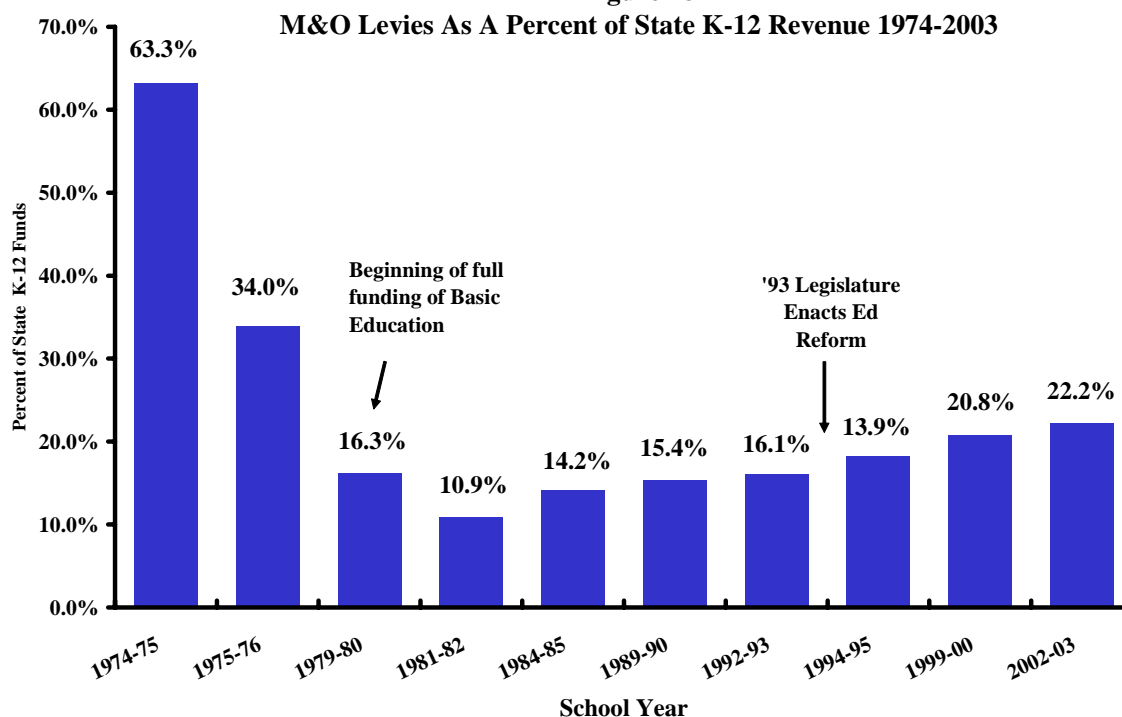
Figure 27
M&O Levies As A Percent of Total K-12 Revenue 1970-2004



Calculating levies as a percent of total revenue as in Figure 27 does not show the full impact of the increases in the levy lid vis-à-vis state K-12 funding. Figure 28 below displays M&O levies as a percent of state revenue from 1974-2003 and shows that special levies have risen from 10.9 percent in 1979-80 to 22.2 percent of state revenue by 2002-03. Conversely, state revenue that was 79.71 percent of total funds in 1981-82 was 70.21 percent of total funds in 2002-03.³¹

³¹ Office of the Superintendent of Public Instruction, “Organization and Financing of Schools”, State of Washington, Olympia, February 2004, Figure 35.

Figure 28



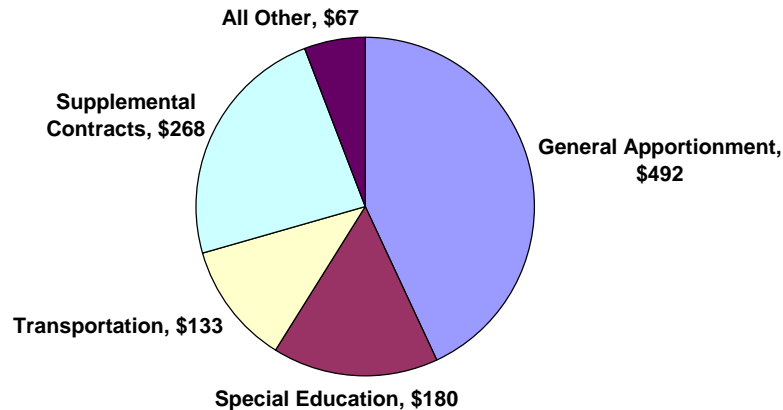
An examination of the record from 1981 to 2004 shows a tendency of the legislature to increase district’s levy authority in times of lean state funding. Examples of this are levy authority increases enacted by the legislature from 1980-86, 1993 and 2004. While, there may not have been a systematic effort to dilute the state’s basic education funding duty through use of special levies, the pattern and the timing of legislative actions to lift the levy lid since its initial enactment do not dispel the notion that that may have been the effect.

Whether increasing levy revenues as a proportion of total funds constitutes evidence of a fundamental funding problem depends on the uses of the funds. The court held that special excess levies are unconstitutional insofar as they are used to fund other than “enrichment programs” and held *“The legislature may authorize utilization of special levies to fund programs, activities and other support services of a district which the State is not required to fund under its basic mandate.”* School Funding I at 90 Wn. 2d 526.

In practice, it is difficult to determine where basic funding ends and enrichment begins. Since there is no separate “enrichment program” in the state’s accounting system, a large portion of special levy expenditures are bound up in basic education programs. Examples of this are shown in Figure 28 below. Of \$1.139 billion of special levy revenue in 2002-03, an estimated 43 percent or \$492 million was expended in the general apportionment program and 28 percent or \$313 million in the special education and transportation programs. In addition, \$204.3 million of \$268 million in supplemental contract expenditures were in the general apportionment program.

Figure 29

**Distribution of Special Levy Revenues in Selected Programs and Activities
2002-03 School Year (\$ in Millions)**



Previous sections of this paper documented the use of levy dollars within the general apportionment program for certificated instructional staff, certificated administrators, classified staff, non-employee related costs and supplemental contracts. In addition, previous research papers by the Ample School Funding Project documented special levy use in the special education and transportation programs.

Concerning funding of basic education, the court held that “*Once the Legislature fully funds such programs the Legislature cannot thereafter reduce the funding for those programs below the established constitutional minimums or directly or indirectly affect the school districts’ ability to provide the necessary programs to all of their students without resort to excess levies.*” School Funding II, Declaratory Judgment, p.3.

Few districts would agree with the proposition that most special levy expenditures to support the provision of basic education programs constitute enhancement. Rather, levy expenditures are considered necessary in basic education programs because state basic education formula funding:

- Has not been “ample”
- Is not fully sufficient to accomplish the new education reform requirements, and
- Underfunds the true costs of the basic education general apportionment program

To the extent that special levy expenditures are necessary for the provision of basic education, the legislature may have directly or indirectly, affected school districts ability to provide the necessary programs for students without resort to excess levies.

Conclusion

The general apportionment formula is the main source of funds for the core, regular education of students. Most state general apportionment formula factors were developed long ago with initial funding levels established based on a variety of historical reasons. State funding of various general apportionment formula components is not uniform among districts as required by the Constitution. Moreover, the adequacy of the formula component funding levels has not been studied by the state in decades.

Washington courts have ruled that it is the paramount duty of the state to make ample provision for the education of its resident students. A guideline used by the court for the meaning of “ample” is “liberal, fully sufficient and not parsimonious”. A number of years after the state defined and began funding basic education, Washington per student funding levels began to decline when compared with national averages. Washington is currently below national average in terms of per pupil expenditures, above average in terms of numbers of students per teacher, and below average in beginning and average teacher salaries. Such comparisons may lead one to conclude that state funding of the public schools may in fact be “parsimonious”.

Washington courts have consistently held that the legislature must continually review, evaluate, and revise if necessary, the educational system of the state and the program of education and its funding to meet the current needs of the children of the state. Starting in 1992 with the advent of Education Reform, the legislature redefined the state’s basic education educational expectations but not the basic education funding formula. More than half of the state’s students are not meeting the WASL standards. Whether state funding of education reform is fully sufficient remains unknown. State funding of education reform has not been included within the state’s basic education program and its funding has largely depended on the outcome of the political budgetary process. The legislature has studied and continues to study the structure of K-12 funding but has avoided studying the adequacy of state funding levels.

Over the past 25 years, the Legislature has been increasing the special levy authority of school districts and consequently the state’s funding share of the educational program has been decreasing. School districts have become increasingly reliant on special levies to fund the regular, core educational program of students, what many would characterize as basic education.

Washington courts have ruled that special levies may not be used, directly or indirectly, to offset the state’s basic education obligation. Concurrent with levy lid increases, other legislative actions (or inactions) have facilitated and or resulted in the use of special levies by school districts in the provision of basic education (e.g. among other things, eliminating certain state salary controls, authorizing supplemental contracts, cutting administrator pay allocations, and not providing COLAs in various years). In 2002-03, almost 61 percent of available special levy revenues were consumed in the general apportionment program. When state funding is examined over a 25-year period, there is the appearance that the state has been utilizing increased levy authority to fulfill an increasing part of its basic education obligation.

There are strong indications that basic education general apportionment formula funding levels may not meet the ample and uniform requirements of the Constitution as previously interpreted by Washington Courts. There have been various requests for a comprehensive state K-12 funding study over the last 10 years. The fact that more than 50 percent of students do not meet the WASL standards in all content areas may be indicative that state funding of the public schools is not keeping pace with the educational needs of students and of school districts as established by the state and federal governments. While the state has studied the structure of K-12 funding, the state has continually failed to study the adequacy of basic education funding. This failure has resulted in an emerging crisis of basic education funding adequacy and of commitment and responsibility.

Appendix 1- Origin of General Apportionment Formula Staffing Ratios

Summary

- From 1965 to 1978, the state used a weighted pupil formula to allocate general apportionment funds.
- State funding adjustments of weighted pupil formula factors were in relation to the state's revenue growth, not in relation to educational needs.
- School districts increasingly used special levy authority to reduce class sizes, expand curriculum and teacher salaries from 1960 to 1975.
- In 1971, a committee was formed to study alternatives to the weighted student formula under the auspices of the State Superintendent of Public Instruction and the Legislature's Joint Education Committee.
- In 1972, this committee proposed a staff per student funding formula with certificated staffing ratios of 50 certificated and 16.67 classified staff per 1000 students.
- In 1973, these staffing ratios were included in a K-12 finance reform bill that was not enacted into law since it depended on voter approval of an income tax measure.
- In 1975 a Miller Report to the Legislature documented that the caliber of district educational programs depended on availability of levy revenues and that levy revenues differed among districts. This report recommended a general apportionment formula with staffing ratios of 50 certificated staff and 16.67 classified staff per 1000 students.
- The 1977 Legislature adopted these staffing ratios when it enacted the Basic Education Act.
- In 2004-05, the basic education general apportionment staffing ratios are the same as in 1977, (except, since 1987, the basic ed. K-3 certificated staffing ratio is higher).

From 1965 to 1978, the state used a weighted pupil formula to allocate general apportionment funds. The weighted pupil formula consisted of a base dollar per student amount adjusted by a number of weighting factors that served to recognize cost differences among districts resulting from district size, teacher salary differences and differences in the cost of educating students arising from course of study, or enrollment by grade differences.

From 1965 to 1975, K-12's share of the state budget remained relatively stable. That is, the state increased its support for K-12 education by making cost adjustments in weighted pupil formula factors in general relation to the state's revenue growth. School district expenditures grew at a faster rate than state revenue growth using voter approved special levies. These local revenues were used improve state formula funding in order to reduce class size, expand class offerings and for salary increases exceeding those provided by the state. Special levies that provided 5.3 percent of total school district funds in the 1960-61 school year grew to 17.2 percent in 1969-70 and reached 25.2 percent of total funds in 1974-75.

Although, levies grew at a fast pace, their use was not uniform across school districts. The primary factor separating relatively rich programs from poor programs were differences in available levy revenue among districts.³² In the summer of 1971, this and other perceived problems led to the formation of a School Formula Study Committee under the auspices of the Legislature's Joint Committee on Education and the Superintendent of Public Instruction. This broadly represented committee first identified problems with the weighted pupil formula and then worked on potential solutions.³³ Shortly thereafter, a School Formula Policy Committee was formed to guide the efforts of the Study Committee. Membership of the Policy Committee included various legislators and high-ranking officials from the Offices of the Governor, Superintendent of Public Instruction, the Office of Program Planning and Fiscal Management, and a school Superintendent

By September of 1972, the School Formula Study Committee had developed a proposed new funding formula to replace the weighted pupil formula. This new formula was an allocation system based on staffing ratios of 50 certificated staff and 16.67 classified staff per 1000 Full Time Equivalent (FTE) students. (Note: these same staffing ratios are in use today in the general apportionment formula for classified staff, and in grades 4-12 for certificated staff).

The 1973 Legislature incorporated these staffing ratios in House Bill 1128, a school-finance reform bill. Implementation of the bill was contingent on approval by the voters of HJR 37, a proposed constitutional amendment to authorize a net personal and corporate income tax.³⁴ The voters soundly rejected this measure by a margin of three-to-one.

Following a significant number of school special levy failures in 1975 for 1976 collections, the 1975 Legislature contracted with Wally Miller, a former state budget director, to perform a school finance study and make a comprehensive report to the legislature. The more than 600 page Miller report documented differences among districts in staffing ratios, course offerings and salary levels. The report concluded, "[t] the present system of financing Washington State's common schools is the major contributing factor in creating unequal educational opportunities among students across the state and in creating inequalities in the relative tax burden borne by property owners".³⁵

Miller made a number of recommendations to define basic education in terms of program hours to be provided by districts to help ensure equal educational opportunity. On the fiscal side, Miller recommended a staff unit allocation formula having the same main staffing ratios contained in HB 1128 and in addition, specific staffing ratios for vocational education and small schools. The recommended staffing ratios represented a slight improvement over the actual average certificated staffing ratios of districts having a levy or who did not request a levy in two consecutive years.³⁶

³² Reff, Dan, *Ample Provisions For Education, A Study of School Finance Reform in Washington State*, Citizens Education Center Northwest, Seattle, Washington, 1982, p. 26.

³³ School Formula Committee Minutes, August 23, 1971.

³⁴ Reff, p. 30

³⁵ Miller, p. iii.

³⁶ Miller, p 131-132.

The 1977 Legislature largely relied on the recommendations of the Miller report in designing the Basic Education Act and the general apportionment formula. The 1977 Basic Education Act required the provision of 50 certificated staff and 16.67 classified staff per 1000 FTE students.³⁷ These were the same staffing ratios first surfacing in the minutes of the School Formula Committee on June 12, 1972.

With the exception of the vocational education and small school ratios, both the certificated staffing ratio for grades 4-12 and the classified staffing ratio in use today in the Basic Education apportionment formula are identical to the ratios recommended 32 years ago by the School Formula Study Committee and 29 years ago in the Miller Report.³⁸ That being the case, the question arises, what was the basis for these ratios?

The minutes of the School Formula Committee from 1971 and 1972 indicate that the committee spent considerable time delineating the problems with the weighted pupil formula and establishing objectives and criteria for a replacement formula. A strong correlation was found between district expenditures, staffing ratios and compensation levels. Based on this result the committee began work on a staff per student allocation formula.

By mid and late 1972, the minutes contain references to “basic education” and “full funding”, terms in common use today, and there were proposals for a formula based on 50 certificated and 16.67 classified staff per 1000 students. It appears that the School Formula Committee used a “collective wisdom approach” in developing a formula that replicated existing average staffing levels of the time that were funded from state and local revenue sources for districts having levies for two consecutive years. An examination of the data used at the time shows that the proposed staffing ratios constituted improvements for the K-12 system as a whole, but not necessarily to all school districts. The object of using the collective wisdom approach was to develop a formula that replicated existing funding from state and local sources. Inherent in that process was an assumption that the funding levels were ample.

³⁷ Qualifying small school districts and remote and necessary schools received additional staff. In addition, the vocational education certificated staffing ratio was 60 certificated staff per 1000 students.

³⁸ The 1987 Legislature amended the Basic Education Act, changing the method of allocating the 50 certificated staff per 1000 students for grades 4-12 by splitting the 50 certificated staff ratio into 46 certificated instructional staff and 4 certificated administrative staff. This is discussed in the certificated instructional staff portion of this paper.

Appendix 2 – Prorating Indirect Expenditures among Programs

In the K-12 accounting system expenditures are classified as **direct** and **indirect**. Direct expenditures consist of expenditures directly traceable to a program. Indirect expenditures consist of expenditures benefiting all programs of a district but not directly traceable to a specific program. Examples of indirect costs are expenditures for utilities such as electricity and water, building maintenance, insurance, and administration expenditures.

Neither the state nor the federal government has a specific program allocating specific funding for indirect costs. Typically, part or all of the funding of indirect costs is provided within the various state and federal program dollars allocated to districts. Since indirect expenditures are not directly traceable to any specific program, but still must be accounted for in some way. The state accounting manual for public school districts establishes Program 97 District-wide Support to capture these expenditures.

That district expenditures are accounted for in a program not used by the state or federal government to allocate funds makes it difficult to compare state funding with district expenditures on a program-by-program basis. This happens because in the K-12 Financial Reporting Summary published by the Office of the Superintendent of Public Instruction (OSPI), each individual program's expenditures include only direct expenditures and not indirect expenditures. Instead, Program 97 expenditures are placed under "Basic Education Programs".

The legislature does not provide funds for a program called "Basic Education Programs". One might assume that "Basic Education Programs" consists of the state's general apportionment and that is mostly correct. However, Program 97 expenditures not only include indirect expenditures attributable to general apportionment but also to all other K-12 state and federal programs. Accounting for program 97 expenditures in this way overstates general apportionment expenditures and understates expenditures in the other state and federal programs. In this paper in order to make program revenues and expenditures comparable, Program 97 expenditures are prorated across all K-12 programs using a method developed for this purpose by OSPI.³⁹

Using this prorating method, 72.41 percent of program 97 expenditures system-wide are attributed to the general apportionment program (Programs 01, 30 and 45) and the remainder is distributed to the other K-12 programs. In terms of dollar impact in 2002-03, Program 97 expenditures were \$1,035.2 million and without prorating the entire \$1,035.2 million would be attributed to the general apportionment program. Prorating assigns \$749.6 million of the \$1,035.2 million in expenditures to general apportionment and \$285.6 million of the Program 97 expenditures assigned to other K-12 programs.

It should be noted that this OSPI prorating program not only works at a state level but also for each of the state's 296 school districts and that all individual school district numbers published in this and the two previous WASA studies are adjusted to prorate Program 97 expenditures across programs.

³⁹ Calvin W. Brodie, Director of School Apportionment and Financial Services at the Office of the Superintendent of Public Instruction at our request developed a method to prorate Program 97.

Appendix 3
2002-03 General Apportionment Program Classified Staff
State Formula Allocations Compared With District Actuals

District Name	Classified FTE Staff Units				Classified Average Salary Per Staff Unit				State Total Classified Salary Allocation	District Classified Salary Expense	Formula Funding As A % Of Actual
	State Formula Allocation	Actual District FTE Staff	Diff. Actual vs Allocated	Allocated As A % Of Actual FTEs	LEAP 12E Allocated Salary	Actual Base Salary	Diff. Actual vs Allocated	Allocated As A % Of Actual Sal.			
State Summary	16,017.3	16,466.4	449.1	97.3%	\$27,853	\$33,753	\$5,900	82.5%	\$500,709,540	\$623,787,114	80.3%
01109 Washtucna	4.5	3.3	-1.2	136.8%	26,665	30,853	4,188	86.4%	134,672	113,928	118.2%
01122 Benge	0.8	0.6	-0.1	116.8%	28,356	31,332	2,976	90.5%	23,964	22,666	105.7%
01147 Othello	48.2	40.8	-7.4	118.1%	27,766	29,893	2,127	92.9%	1,502,581	1,369,424	109.7%
01158 Lind	5.8	4.5	-1.3	128.2%	26,527	33,132	6,605	80.1%	173,602	169,110	102.7%
01160 Ritzville	7.8	7.5	-0.3	104.4%	27,910	32,796	4,886	85.1%	245,490	276,179	88.9%
02250 Clarkston	44.2	50.5	6.3	87.5%	27,840	30,429	2,589	91.5%	1,381,633	1,725,367	80.1%
02420 Asotin-Anatone	10.2	7.5	-2.7	135.9%	25,114	28,225	3,111	89.0%	287,051	237,384	120.9%
03017 Kennewick	225.9	241.9	16.0	93.4%	27,413	31,576	4,163	86.8%	6,950,353	8,571,738	81.1%
03050 Paterson	2.4	2.6	0.2	93.0%	24,209	25,636	1,427	94.4%	65,427	74,516	87.8%
03052 Kiona-Benton City	25.7	27.7	2.0	92.9%	27,634	30,396	2,762	90.9%	798,226	944,806	84.5%
03053 Finley	16.6	14.4	-2.2	115.1%	27,457	33,648	6,191	81.6%	510,838	543,794	93.9%
03116 Prosser	44.0	38.8	-5.1	113.2%	27,328	31,382	4,004	87.2%	1,350,900	1,368,094	98.7%
03400 Richland	153.4	151.3	-2.0	101.4%	27,531	30,912	3,381	89.1%	4,738,909	5,249,794	90.3%
04019 Manson	11.0	9.2	-1.8	119.8%	27,432	28,798	1,366	95.3%	340,054	297,867	114.2%
04069 Stehekin	0.8	0.5	-0.3	167.8%	22,389	33,370	10,981	67.1%	19,726	17,523	112.6%
04127 Entiat	7.8	6.7	-1.0	115.6%	26,930	31,927	4,997	84.3%	234,634	240,687	97.5%
04129 Lake Chelan	22.5	16.3	-6.1	137.6%	28,041	36,560	8,519	76.7%	707,291	670,042	105.6%
04222 Cashmere	23.6	21.5	-2.1	109.5%	27,816	32,244	4,428	86.3%	735,957	778,864	94.5%
04228 Cascade	23.3	20.9	-2.3	111.1%	27,434	31,414	3,980	87.3%	715,966	738,200	97.0%
04246 Wenatchee	112.9	115.5	2.6	97.8%	27,857	32,819	4,962	84.9%	3,529,634	4,253,516	83.0%
05121 Port Angeles	74.1	72.5	-1.6	102.2%	27,285	32,726	5,441	83.4%	2,269,658	2,662,362	85.2%
05313 Crescent	5.6	3.8	-1.8	147.1%	27,331	32,565	5,234	83.9%	170,613	138,192	123.5%
05323 Sequim	44.4	39.4	-5.0	112.8%	27,840	31,081	3,241	89.6%	1,386,758	1,373,114	101.0%
05401 Cape Flattery	12.1	17.9	5.8	67.7%	27,252	31,668	4,416	86.1%	369,938	634,564	58.3%
05402 Quillayute Valley	20.8	23.5	2.7	88.3%	27,414	29,814	2,400	92.0%	638,679	786,486	81.2%
06037 Vancouver	345.1	426.0	80.8	81.0%	27,445	36,205	8,760	75.8%	10,630,970	17,309,443	61.4%
06098 Hockinson	26.4	23.0	-3.5	115.0%	25,726	30,848	5,122	83.4%	762,400	794,699	95.9%
06101 La Center	20.9	21.0	0.1	99.5%	25,112	27,174	2,062	92.4%	588,796	640,080	92.0%
06103 Green Mountain	2.6	2.2	-0.4	118.7%	26,963	26,826	(137)	100.5%	77,682	65,101	119.3%
06112 Washougal	41.6	50.9	9.3	81.8%	27,945	30,225	2,280	92.5%	1,306,114	1,727,849	75.6%
06114 Evergreen (Clark)	372.2	323.5	-48.7	115.0%	27,556	32,521	4,965	84.7%	11,510,609	11,807,705	97.5%
06117 Camas	68.7	73.5	4.8	93.4%	27,957	32,993	5,036	84.7%	2,155,429	2,722,136	79.2%
06119 Battle Ground	190.3	161.7	-28.6	117.7%	27,336	31,955	4,619	85.5%	5,838,060	5,799,890	100.7%
06122 Ridgefield	29.0	19.1	-9.9	151.5%	27,295	28,845	1,550	94.6%	888,302	619,814	143.3%
07002 Dayton	10.3	11.2	0.9	91.6%	27,667	27,198	(469)	101.7%	318,840	342,126	93.2%
07035 Starbuck	1.1	1.0	-0.1	111.2%	25,192	31,090	5,898	81.0%	29,942	33,237	90.1%
08122 Longview	115.3	116.5	1.2	99.0%	27,525	34,312	6,787	80.2%	3,563,100	4,488,268	79.4%
08130 Toutle Lake	10.9	16.1	5.2	67.7%	28,016	29,188	1,172	96.0%	343,394	528,179	65.0%
08401 Castle Rock	21.7	20.7	-1.0	104.9%	28,437	27,835	(602)	102.2%	692,704	646,616	107.1%
08402 Kalama	15.8	14.7	-1.2	107.9%	26,725	27,792	1,067	96.2%	474,394	457,271	103.7%
08404 Woodland	31.3	28.9	-2.4	108.2%	27,514	29,241	1,727	94.1%	965,496	948,560	101.8%
08458 Kelso	83.4	87.1	3.7	95.8%	27,179	30,406	3,227	89.4%	2,545,047	2,972,296	85.6%
09013 Orondo	3.2	3.0	-0.2	106.6%	25,297	29,165	3,868	86.7%	98,882	98,275	92.5%
09075 Bridgeport	11.0	9.5	-1.5	116.0%	28,213	26,101	(2,112)	108.1%	349,419	278,659	125.4%
09102 Palisades	1.0	1.0	0.0	98.7%	27,471	27,901	430	98.5%	30,832	31,729	97.2%
09206 Eastmont	84.3	86.4	2.1	97.6%	27,245	31,794	4,549	85.7%	2,578,656	3,084,733	83.6%
09207 Mansfield	4.5	3.8	-0.7	118.9%	28,236	24,164	(4,072)	116.9%	142,607	102,644	138.9%
09209 Waterville	7.0	8.1	1.1	86.3%	27,602	29,124	1,522	94.8%	217,409	265,762	81.8%
10003 Keller	1.6	1.5	-0.1	103.8%	26,820	23,774	(3,046)	112.8%	47,169	40,286	117.1%
10050 Curlew	5.9	5.1	-0.8	116.0%	27,348	29,450	2,102	92.9%	180,817	167,791	107.8%
10065 Orient	2.1	1.9	-0.2	111.6%	27,827	32,025	4,198	86.9%	66,086	68,156	97.0%
10070 Inchellium	5.7	5.7	0.1	99.1%	26,436	29,131	2,695	90.7%	168,764	187,745	89.9%
10309 Republic	9.2	9.5	0.3	97.2%	26,790	30,568	3,778	87.6%	277,824	326,080	85.2%
11001 Pasco	150.7	160.7	10.0	93.7%	27,880	29,884	2,004	93.3%	4,714,434	5,390,335	87.5%
11051 North Franklin	29.8	28.8	-1.0	103.5%	27,421	33,238	5,817	82.5%	918,346	1,075,554	85.4%
11054 Star	0.8	1.2	0.4	65.5%	22,527	25,429	2,902	88.6%	19,240	33,163	58.0%
11056 Kahlolus	4.5	3.9	-0.6	115.5%	25,393	29,706	4,313	85.5%	128,248	129,862	98.8%
12110 Pomeroy	8.0	7.2	-0.9	111.9%	27,930	29,102	1,172	96.0%	251,497	234,286	107.3%
13073 Wahluke	25.2	17.4	-7.8	144.6%	26,126	31,990	5,864	81.7%	738,950	625,591	118.1%
13144 Quincy	35.6	32.3	-3.3	110.3%	27,888	31,188	3,300	89.4%	1,113,554	1,129,330	98.6%
13146 Warden	15.4	14.0	-1.3	109.5%	27,690	29,702	2,012	93.2%	477,321	467,749	102.0%
13151 Coulee-Hartline	5.5	5.5	0.0	100.7%	26,456	30,208	3,752	87.6%	163,191	185,031	88.2%
13156 Soap Lake	9.7	8.9	-0.8	108.7%	27,865	30,602	2,737	91.1%	301,888	305,117	98.9%
13160 Royal	21.7	16.3	-5.4	133.4%	27,505	30,063	2,558	91.5%	669,569	548,678	122.0%
13161 Moses Lake	103.6	103.4	-0.3	100.3%	27,034	28,207	1,173	95.8%	3,144,303	3,272,183	96.1%
13165 Ephrata	35.4	29.3	-6.2	121.1%	26,579	32,584	6,005	81.6%	1,057,348	1,070,820	98.7%
13167 Wilson Creek	4.5	4.2	-0.3	107.2%	27,777	29,572	1,795	93.9%	141,785	140,805	100.7%
13301 Grand Coulee Dam	13.6	22.7	9.1	59.8%	26,932	29,460	2,528	91.4%	490,816	750,117	54.6%
14005 Aberdeen	61.8	66.2	4.4	93.3%	27,459	31,474	4,015	87.2%	1,905,005	2,339,541	81.4%
14028 Hoquiam	33.5	43.5	10.0	77.0%	27,290	29,540	2,250	92.4%	1,025,968	1,441,921	71.2%
14064 North Beach	11.5	11.8	0.3	97.4%	27,740	29,576	1,836	93.8%	358,256	391,976	91.4%
14065 McCleary	4.4	4.2	-0.1	102.9%	28,961	29,754	793	97.3%	141,620	141,420	100.1%
14066 Montesano	20.4	23.2	2.8	87.9%	27,729	29,359	1,630	94.4%	634,627	764,591	83.0%
14068 Elma	31.5	28.2	-3.2	111.5%	28,736	29,918	1,182	96.0%	1,014,312	947,357	107.1%

Includes programs 01, 31, 45, and 97 apportioned.

Appendix 3
2002-03 General Apportionment Program Classified Staff
State Formula Allocations Compared With District Actuals

District Name	Classified FTE Staff Units				Classified Average Salary Per Staff Unit				State Total Classified Salary Allocation	District Classified Salary Expense	Formula Funding As A % Of Actual
	State Formula Allocation	Actual District FTE Staff	Diff. Actual vs Allocated	Allocated As A % Of Actual FTEs	LEAP 12E Allocated Salary	Actual Base Salary	Diff. Actual vs Allocated	Allocated As A % Of Actual Sal.			
14077 Taholah	5.8	8.6	2.9	66.8%	26,303	37,453	11,150	70.2%	170,129	362,828	46.9%
14097 Quinalt	6.2	7.2	1.0	85.7%	28,085	31,611	3,526	88.8%	195,304	256,624	76.1%
14099 Cosmopolis	3.3	3.2	-0.1	104.1%	25,763	31,344	5,581	82.2%	95,679	111,796	85.6%
14104 Satsop	1.0	0.8	-0.2	130.8%	24,830	28,329	3,499	87.6%	27,868	24,306	114.7%
14117 Wishkah Valley	5.7	5.6	0.0	100.7%	28,608	33,143	4,535	86.3%	182,244	209,693	86.9%
14172 Ocosta	12.2	14.8	2.6	82.5%	28,045	29,546	1,501	94.9%	384,952	491,872	78.3%
14400 Oakville	6.3	5.3	-1.0	119.8%	28,754	27,748	(1,006)	103.6%	204,216	164,540	124.1%
15201 Oak Harbor	94.8	113.1	18.3	83.8%	27,341	31,798	4,457	86.0%	2,910,159	4,037,808	72.1%
15204 Coupeville	17.9	15.3	-2.6	116.8%	26,443	31,717	5,274	83.4%	531,504	545,784	97.4%
15206 South Whidbey	35.7	37.9	2.2	94.1%	28,211	31,717	3,506	88.9%	1,129,174	1,349,496	83.7%
16020 Queets-Clearwater	1.3	1.7	0.4	76.7%	28,084	36,702	8,618	76.5%	42,016	71,551	58.7%
16046 Brinnon	1.8	1.8	0.0	99.2%	24,018	27,498	3,480	87.3%	49,411	57,009	86.7%
16048 Quilcene	6.2	4.8	-1.4	129.8%	26,712	29,515	2,803	90.5%	184,886	157,367	117.5%
16049 Chimacum	20.8	21.5	0.7	96.9%	28,498	32,429	3,931	87.9%	666,108	781,952	85.2%
16050 Port Townsend	26.1	27.5	1.4	94.7%	27,210	32,436	5,226	83.9%	797,034	1,002,825	79.5%
17001 Seattle	732.2	763.1	30.9	96.0%	32,173	41,660	9,487	77.2%	26,437,887	35,678,094	74.1%
17210 Federal Way	347.5	326.7	-20.8	106.4%	27,309	35,372	8,063	77.2%	10,650,379	12,970,697	82.1%
17216 Enumclaw	79.3	87.6	8.3	90.5%	27,154	31,889	4,735	85.2%	2,415,316	3,133,945	77.1%
17400 Mercer Island	66.5	70.7	4.2	94.0%	28,109	38,401	10,292	73.2%	2,098,059	3,048,884	68.8%
17401 Highline	281.9	273.5	-8.5	103.1%	27,634	33,321	5,687	82.9%	8,743,366	10,226,511	85.5%
17402 Vashon Island	24.5	24.3	-0.1	100.6%	26,210	33,857	7,647	77.4%	719,646	924,074	77.9%
17403 Renton	204.1	216.5	12.3	94.3%	27,753	33,920	6,167	81.8%	6,358,770	8,240,987	77.2%
17404 Skykomish	4.5	4.3	-0.2	103.7%	28,046	27,918	(128)	100.5%	141,647	135,977	104.2%
17405 Bellevue	248.7	280.2	31.5	88.8%	30,188	35,342	5,154	85.4%	8,426,322	11,113,735	75.8%
17406 Tukwila	41.1	48.0	6.9	85.6%	27,661	35,076	7,415	78.9%	1,276,976	1,891,021	67.5%
17407 Riverview	45.7	44.4	-1.3	102.9%	26,992	32,268	5,276	83.6%	1,385,293	1,609,784	86.1%
17408 Auburn	211.6	213.7	2.1	99.0%	27,712	34,406	6,694	80.5%	6,580,248	8,252,568	79.7%
17409 Tahoma	97.8	92.7	-5.1	105.5%	28,021	31,482	3,461	89.0%	3,076,601	3,275,745	93.9%
17410 Snoqualmie Valley	73.5	72.2	-1.2	101.7%	27,156	32,225	5,069	84.3%	2,239,604	2,612,684	85.7%
17411 Issaquah	229.4	231.1	1.7	99.3%	27,044	36,717	9,673	73.7%	6,962,332	9,523,294	73.1%
17412 Shoreline	158.6	195.9	37.3	80.9%	29,245	37,507	8,262	78.0%	5,204,060	8,246,173	63.1%
17414 Lake Washington	374.8	391.5	16.7	95.7%	27,707	32,295	4,588	85.8%	11,655,780	14,191,574	82.1%
17415 Kent	419.6	496.8	77.2	84.5%	27,444	34,248	6,804	80.1%	12,924,309	19,097,212	67.7%
17417 Northshore	318.4	328.9	10.5	96.8%	28,268	38,636	10,368	73.2%	10,100,704	14,261,563	70.8%
18100 Bremerton	94.8	122.7	27.9	77.3%	28,864	31,966	3,102	90.3%	3,071,715	4,402,329	69.8%
18303 Bainbridge Island	65.0	63.5	-1.5	102.4%	27,423	35,984	8,561	76.2%	2,000,750	2,563,278	78.1%
18400 North Kitsap	111.2	145.4	34.2	76.5%	28,294	29,824	1,530	94.9%	3,530,575	4,866,979	72.5%
18401 Central Kitsap	209.0	243.2	34.2	85.9%	26,974	33,518	6,544	80.5%	6,326,267	9,147,196	69.2%
18402 South Kitsap	175.5	172.2	-3.3	101.9%	27,972	34,420	6,448	81.3%	5,509,287	6,651,463	82.8%
19007 Damman	1.0	1.3	0.3	78.1%	21,266	25,656	4,390	82.9%	23,868	36,857	64.8%
19028 Easton	4.5	4.1	-0.3	107.5%	27,367	34,712	7,345	78.8%	136,897	161,552	84.7%
19400 Thorp	5.4	4.9	-0.5	109.9%	28,596	26,491	(2,105)	107.9%	173,053	145,852	118.6%
19401 Ellensburg	45.8	42.8	-3.0	107.0%	27,258	30,708	3,450	88.8%	1,400,016	1,473,598	95.0%
19403 Kittitas	9.9	9.2	-0.8	108.5%	27,306	29,236	1,930	93.4%	304,781	300,723	101.3%
19404 Cle Elum-Roslyn	15.3	16.3	0.9	94.4%	27,879	30,942	3,063	90.1%	479,984	564,330	85.1%
20094 Wishram	4.5	3.4	-1.1	130.4%	26,357	34,377	8,020	76.7%	133,117	133,100	100.0%
20203 Bickleton	4.5	2.2	-2.3	206.0%	27,595	42,970	15,375	64.2%	140,577	106,266	132.3%
20215 Centerville	1.9	2.6	0.6	74.7%	27,057	27,067	10	100.0%	58,214	77,977	74.7%
20400 Trout Lake	4.8	4.3	-0.5	112.2%	24,175	28,299	4,124	85.4%	131,077	136,771	95.8%
20401 Glenwood	4.5	3.6	-0.9	124.3%	27,473	33,695	6,222	81.5%	138,753	136,873	101.4%
20402 Klickitat	5.0	5.7	0.7	88.3%	23,904	31,670	7,766	75.5%	135,269	203,060	66.6%
20403 Roosevelt	0.9	0.8	-0.1	112.5%	23,543	27,496	3,953	85.6%	22,830	23,691	96.4%
20404 Goldendale	19.5	17.6	-1.9	110.8%	27,173	30,783	3,610	88.3%	593,753	607,212	97.8%
20405 White Salmon	20.3	20.7	0.4	98.1%	27,015	28,811	1,796	93.8%	614,860	668,466	92.0%
20406 Lyle	7.7	6.4	-1.2	119.3%	26,983	27,271	288	98.9%	232,945	197,352	118.0%
21014 Napavine	11.1	8.7	-2.4	127.4%	27,924	30,715	2,791	90.9%	348,441	300,912	115.8%
21018 Vader	1.8	1.8	0.0	101.0%	26,310	29,034	2,724	90.6%	54,481	59,521	91.5%
21036 Evaline	1.0	0.9	-0.1	105.9%	26,336	25,548	(788)	103.1%	29,558	27,078	109.2%
21206 Mossyrock	10.9	11.9	1.0	91.3%	26,802	30,480	3,678	87.9%	326,860	407,309	80.2%
21214 Morton	8.7	9.0	0.3	96.5%	28,078	31,359	3,281	89.5%	274,794	318,021	86.4%
21226 Adna	9.5	7.8	-1.7	121.6%	25,847	29,603	3,756	87.3%	274,368	258,461	106.2%
21232 Winlock	12.8	10.5	-2.3	122.0%	26,974	31,249	4,275	86.3%	388,839	369,325	105.3%
21234 Boistfort	2.0	1.8	-0.2	110.8%	23,463	31,756	8,293	73.9%	52,930	64,667	81.9%
21237 Toledo	15.8	15.1	-0.8	105.1%	26,977	28,201	1,224	95.7%	479,139	476,792	100.5%
21300 Onalaska	14.3	17.1	2.8	83.6%	27,283	30,205	2,922	90.3%	438,521	580,384	75.6%
21301 Pe Ell	7.2	7.0	-0.2	102.5%	28,406	31,191	2,785	91.1%	229,895	246,341	93.3%
21302 Chehalis	43.7	45.4	1.7	96.3%	27,666	31,189	3,523	88.7%	1,356,696	1,588,123	85.4%
21303 White Pass	11.3	14.8	3.5	76.3%	26,524	30,040	3,516	88.3%	336,568	499,439	67.4%
21401 Centralia	51.7	54.0	2.3	95.8%	27,012	30,878	3,866	87.5%	1,568,765	1,872,711	83.8%
22008 Sprague	4.2	3.3	-0.9	127.8%	27,993	31,398	3,405	89.2%	133,085	116,789	114.0%
22009 Reardan-Edwall	11.5	11.8	0.2	98.0%	27,061	28,327	1,266	95.5%	350,124	373,849	93.7%
22017 Almira	4.5	3.2	-1.3	141.3%	26,172	28,695	2,523	91.2%	132,182	102,574	128.9%
22073 Creston	4.5	3.3	-1.2	138.3%	26,528	32,341	5,813	82.0%	133,980	118,080	113.5%
22105 Odessa	6.3	6.6	0.3	95.9%	26,965	30,594	3,629	88.1%	191,782	226,846	84.5%
22200 Wilbur	5.6	6.6	1.0	85.1%	26,763	31,041	4,278	86.2%	169,169	230,688	73.3%

Includes programs 01, 31, 45, and 97 apportioned.

Appendix 3
2002-03 General Apportionment Program Classified Staff
State Formula Allocations Compared With District Actuals

District Name	Classified FTE Staff Units				Classified Average Salary Per Staff Unit				State Total Classified Salary Allocation	District Classified Salary Expense	Formula Funding As A % Of Actual
	State Formula Allocation	Actual District FTE Staff	Diff. Actual vs Allocated	Allocated As A % Of Actual FTEs	LEAP 12E Allocated Salary	Actual Base Salary	Diff. Actual vs Allocated	Allocated As A % Of Actual Sal.			
22204 Harrington	4.7	4.3	-0.4	108.4%	26,695	32,597	5,902	81.9%	139,648	157,347	88.8%
22207 Davenport	8.8	8.2	-0.7	108.2%	27,556	32,165	4,609	85.7%	272,716	294,318	92.7%
23042 Southside	4.4	3.9	-0.5	112.3%	25,922	32,994	7,072	78.6%	126,818	143,690	88.3%
23054 Grapeview	3.3	2.2	-1.1	149.9%	25,066	29,453	4,387	85.1%	92,050	72,149	127.6%
23309 Shelton	63.3	76.8	13.5	82.4%	27,968	29,555	1,587	94.6%	1,986,366	2,546,335	78.0%
23311 Mary M. Knight	5.6	5.5	-0.1	101.0%	28,349	26,883	(1,466)	105.5%	177,636	166,704	106.6%
23402 Pioneer	12.3	11.7	-0.6	105.1%	25,800	32,710	6,910	78.9%	356,482	429,931	82.9%
23403 North Mason	37.7	32.7	-5.0	115.3%	27,895	31,625	3,730	88.2%	1,180,706	1,161,025	101.7%
23404 Hood Canal	5.2	5.0	-0.2	104.2%	28,941	27,773	(1,168)	104.2%	167,573	154,377	108.5%
24014 Nespelem	3.4	11.1	7.7	30.3%	25,350	28,796	3,446	88.0%	95,340	357,473	26.7%
24019 Omak	31.1	34.7	3.6	89.7%	26,987	32,220	5,233	83.8%	941,733	1,253,087	75.2%
24105 Okanogan	15.3	16.0	0.6	96.0%	28,207	29,642	1,435	95.2%	485,251	531,311	91.3%
24111 Brewster	15.8	11.2	-4.6	141.5%	27,937	27,631	(306)	101.1%	495,469	346,330	143.1%
24122 Pateros	6.6	4.7	-1.8	138.1%	27,345	27,167	(178)	100.7%	201,237	144,814	139.0%
24350 Methow Valley	10.6	10.0	-0.6	106.4%	28,048	30,906	2,858	90.8%	335,193	347,209	96.5%
24404 Tonasket	17.6	17.4	-0.2	100.9%	26,885	30,580	3,695	87.9%	508,823	598,506	88.7%
24410 Oroville	12.9	13.1	0.2	98.2%	28,450	27,980	(470)	101.7%	411,936	412,521	99.9%
25101 Ocean Beach	19.0	22.2	3.2	85.7%	27,168	29,058	1,890	93.5%	580,441	724,161	80.2%
25116 Raymond	10.0	11.2	1.3	88.7%	27,269	30,709	3,440	88.8%	305,225	387,379	78.8%
25118 South Bend	10.5	9.0	-1.5	116.7%	27,116	31,863	4,747	85.1%	320,981	323,084	99.3%
25155 Naselle Grays R.	7.0	6.0	-1.0	116.2%	26,887	29,993	3,106	89.6%	210,359	201,969	104.2%
25160 Willapa Valley	8.2	8.4	0.2	97.4%	27,085	30,316	3,231	89.3%	249,633	286,910	87.0%
25200 North River	4.5	3.5	-1.0	128.3%	25,342	27,151	1,809	93.3%	127,991	106,858	119.8%
26056 Newport	19.1	19.6	0.6	97.2%	27,041	29,981	2,940	90.2%	579,336	660,957	87.7%
26059 Cusick	6.5	7.2	0.7	90.2%	27,669	29,312	1,643	94.4%	201,572	236,825	85.1%
26070 Selkirk	7.5	10.7	3.2	70.2%	26,466	30,959	4,493	85.5%	222,215	370,443	60.0%
27001 Steilacoom Hist.	33.7	36.7	3.0	91.8%	28,031	30,946	2,915	90.6%	1,059,741	1,275,080	83.1%
27003 Puyallup	322.4	243.6	-78.7	132.3%	27,624	41,015	13,391	67.4%	9,994,202	11,213,991	89.1%
27010 Tacoma	514.1	542.8	28.7	94.7%	30,578	37,552	6,974	81.4%	17,642,907	22,875,296	77.1%
27019 Carbonado	3.6	3.4	-0.2	104.7%	26,649	32,448	5,799	82.1%	107,284	124,819	86.0%
27083 University Place	83.3	93.7	10.4	88.9%	26,928	31,696	4,768	85.0%	2,516,828	3,333,447	75.5%
27320 Sumner	125.1	137.5	12.4	91.0%	27,378	34,211	6,833	80.0%	3,845,015	5,279,276	72.8%
27343 Dieringer	18.2	17.9	-0.2	101.3%	27,571	35,352	7,781	78.0%	561,789	711,386	79.0%
27344 Orting	29.2	30.5	1.3	95.9%	27,206	30,154	2,948	90.2%	892,856	1,032,163	86.5%
27400 Clover Park	200.6	225.7	25.1	88.9%	27,194	36,205	9,011	75.1%	6,123,808	9,170,971	66.8%
27401 Peninsula	147.2	143.0	-4.2	102.9%	27,890	33,575	5,685	83.1%	4,608,477	5,389,546	85.5%
27402 Franklin Pierce	121.9	129.6	7.7	94.1%	27,070	32,262	5,192	83.9%	3,703,990	4,692,436	78.9%
27403 Bethel	264.2	247.9	-16.3	106.6%	27,817	33,586	5,769	82.8%	8,248,078	9,344,513	88.3%
27404 Eatonville	33.3	34.9	1.7	95.2%	27,370	30,409	3,039	90.0%	1,021,480	1,192,280	85.7%
27416 White River	69.0	75.9	6.9	90.9%	27,559	32,038	4,479	86.0%	2,133,993	2,730,518	78.2%
27417 Fife	49.8	50.0	0.2	99.7%	27,376	33,395	6,019	82.0%	1,530,544	1,872,786	81.7%
28010 Shaw Island	1.1	1.1	0.0	100.9%	29,507	40,367	10,860	73.1%	36,263	49,150	73.8%
28137 Orcas Island	10.0	11.4	1.3	88.1%	27,949	30,877	2,928	90.5%	313,965	393,554	79.8%
28144 Lopez Island	6.7	8.8	2.0	76.7%	27,571	31,242	3,671	88.2%	207,820	307,068	67.7%
28149 San Juan Island	15.6	18.3	2.6	85.5%	27,562	31,048	3,486	88.8%	483,095	636,214	75.9%
29011 Concrete	13.7	14.6	0.9	93.6%	26,456	25,816	(640)	102.5%	407,205	424,353	96.0%
29100 Burlington-Edison	56.8	56.1	-0.7	101.2%	26,705	35,039	8,334	76.2%	1,701,096	2,205,722	77.1%
29101 Sedro-Woolley	71.5	83.5	12.0	85.7%	27,961	31,776	3,815	88.0%	2,244,077	2,977,094	75.4%
29103 Anacortes	49.4	54.2	4.8	91.2%	27,708	33,452	5,744	82.8%	1,536,822	2,034,902	75.5%
29311 La Conner	10.9	12.6	1.7	86.9%	27,760	30,345	2,585	91.5%	341,098	429,118	79.5%
29317 Conway	6.8	9.2	2.4	74.3%	26,138	33,212	7,074	78.7%	199,747	341,481	58.5%
29320 Mount Vernon	89.3	98.1	8.9	91.0%	27,229	30,810	3,581	88.4%	2,727,773	3,393,163	80.4%
30002 Skamania	1.8	2.5	0.7	73.6%	29,682	30,822	1,140	96.3%	61,063	86,136	70.9%
30029 Mount Pleasant	1.6	1.1	-0.5	149.7%	30,806	26,814	(3,992)	114.9%	56,945	33,115	172.0%
30031 Mill A	2.0	2.5	0.5	80.8%	28,289	30,735	2,446	92.0%	63,913	85,978	74.3%
30303 Stevenson-Carson	17.1	22.9	5.9	74.4%	26,832	30,567	3,735	87.8%	513,485	786,603	65.3%
31002 Everett	287.5	309.1	21.6	93.0%	29,340	35,820	6,480	81.9%	9,468,470	12,427,031	76.2%
31004 Lake Stevens	112.7	96.3	-16.4	117.0%	27,755	31,985	4,230	86.8%	3,510,386	3,457,754	101.5%
31006 Mukilteo	226.5	208.1	-18.4	108.8%	27,043	36,355	9,312	74.4%	6,874,328	8,490,110	81.0%
31015 Edmonds	340.1	362.9	22.9	93.7%	27,168	35,410	8,242	76.7%	10,369,019	14,424,301	71.9%
31016 Arlington	81.0	80.9	-0.1	100.1%	27,766	35,866	8,100	77.4%	2,523,633	3,256,951	77.5%
31025 Marysville	184.6	182.3	-2.3	101.3%	27,321	34,977	7,656	78.1%	5,660,780	7,155,678	79.1%
31063 Index	1.3	1.3	0.0	105.8%	27,610	35,845	8,235	77.0%	41,307	50,696	81.5%
31103 Monroe	97.9	92.1	-5.8	106.3%	26,930	34,895	7,965	77.2%	2,957,630	3,606,963	82.0%
31201 Snohomish	140.0	122.9	-17.0	113.8%	27,870	33,023	5,153	84.4%	4,377,958	4,556,635	96.1%
31306 Lakewood	39.9	34.7	-5.2	114.9%	27,396	35,577	8,181	77.0%	1,226,062	1,385,934	88.5%
31311 Sultan	35.9	36.1	0.1	99.6%	27,034	31,973	4,939	84.6%	1,089,740	1,293,714	84.2%
31330 Darrington	10.5	11.2	0.6	94.3%	26,717	29,746	3,029	89.8%	315,388	372,269	84.7%
31332 Granite Falls	37.2	35.2	-2.0	105.7%	27,826	31,527	3,701	88.3%	1,161,015	1,244,026	93.3%
31401 Stanwood-Camano	87.6	72.2	-15.4	121.3%	27,282	31,751	4,469	85.9%	2,682,284	2,573,497	104.2%
32081 Spokane	494.0	564.5	70.5	87.5%	26,891	35,703	8,812	75.3%	14,908,764	22,620,249	65.9%
32123 Orchard Prairie	1.8	0.9	-0.9	208.3%	27,365	24,370	(2,995)	112.3%	56,297	24,067	233.9%
32312 Great Northern	1.0	0.9	-0.1	115.7%	25,935	30,851	4,916	84.1%	29,108	29,933	97.2%
32325 Nine Mile Falls	25.6	29.2	3.6	87.7%	27,012	29,780	2,768	90.7%	777,349	977,202	79.5%
32326 Medical Lake	36.1	39.2	3.1	92.1%	27,486	31,689	4,203	86.7%	1,112,895	1,392,894	79.9%

Includes programs 01, 31, 45, and 97 apportioned.

Appendix 3
2002-03 General Apportionment Program Classified Staff
State Formula Allocations Compared With District Actuals

District Name	Classified FTE Staff Units				Classified Average Salary Per Staff Unit				State Total Classified Salary Allocation	District Classified Salary Expense	Formula Funding As A % Of Actual
	State Formula Allocation	Actual District FTE Staff	Diff. Actual vs Allocated	Allocated As A % Of Actual FTEs	LEAP 12E Allocated Salary	Actual Base Salary	Diff. Actual vs Allocated	Allocated As A % Of Actual Salary			
32354 Mead	135.3	132.6	-2.7	102.0%	27,404	31,760	4,356	86.3%	4,161,276	4,726,637	88.0%
32356 Central Valley	177.4	185.4	8.0	95.7%	28,174	29,365	1,191	95.9%	5,609,594	6,111,367	91.8%
32358 Freeman	14.7	13.9	-0.8	105.9%	27,923	30,594	2,671	91.3%	460,841	476,940	96.6%
32360 Cheney	54.3	62.0	7.6	87.7%	27,500	29,670	2,170	92.7%	1,677,076	2,063,054	81.3%
32361 East Valley (Spo)	72.5	75.2	2.7	96.4%	27,266	29,040	1,774	93.9%	2,220,033	2,452,342	90.5%
32362 Liberty	9.4	12.2	2.7	77.6%	27,115	31,243	4,128	86.8%	287,159	426,197	67.4%
32363 West Valley (Spo)	58.0	68.2	10.3	85.0%	27,201	29,585	2,384	91.9%	1,769,905	2,265,802	78.1%
32414 Deer Park	32.2	33.3	1.1	96.8%	27,565	30,042	2,477	91.8%	996,676	1,122,060	88.8%
32416 Riverside	31.2	28.9	-2.3	107.9%	27,794	28,648	854	97.0%	973,980	930,201	104.7%
33030 Onion Creek	1.3	0.9	-0.4	146.9%	26,197	30,793	4,596	85.1%	39,193	31,354	125.0%
33036 Chewelah	19.8	20.7	0.9	95.6%	28,398	31,400	3,002	90.4%	630,432	728,798	86.5%
33049 Wellpinit	8.6	20.9	12.3	41.1%	25,648	31,900	6,252	80.4%	247,903	749,425	33.1%
33070 Valley	3.3	4.2	0.8	79.9%	27,772	28,461	689	97.6%	104,387	133,907	78.0%
33115 Colville	34.5	33.2	-1.2	103.7%	25,090	32,643	7,553	76.9%	970,827	1,217,800	79.7%
33183 Loon Lake	3.1	1.0	-2.1	302.5%	21,818	37,120	15,302	58.8%	75,568	42,507	177.8%
33202 Summit Valley	2.4	2.7	0.3	89.2%	24,060	24,356	296	98.8%	64,241	72,894	88.1%
33205 Evergreen (Ste)	0.8	0.7	-0.1	113.9%	23,445	25,953	2,508	90.3%	21,998	21,384	102.9%
33206 Columbia (Ste)	5.5	4.7	-0.8	116.7%	27,636	30,315	2,679	91.2%	170,283	160,115	106.4%
33207 Mary Walker	10.6	7.7	-2.9	138.2%	24,968	28,658	3,690	87.1%	297,992	247,443	120.4%
33211 Northport	5.1	6.2	1.0	83.5%	27,717	27,806	89	99.7%	160,081	192,326	83.2%
33212 Kettle Falls	13.6	12.4	-1.2	109.7%	28,128	30,901	2,773	91.0%	429,309	429,910	99.9%
34002 Yelm	73.8	74.8	1.0	98.7%	27,548	31,580	4,032	87.2%	2,280,404	2,649,777	86.1%
34003 North Thurston	205.4	231.2	25.8	88.8%	26,816	32,714	5,898	82.0%	6,181,435	8,489,025	72.8%
34033 Tumwater	100.0	111.4	11.4	89.8%	26,859	32,985	6,126	81.4%	3,013,468	4,122,465	73.1%
34111 Olympia	141.8	152.8	11.0	92.8%	27,891	31,046	3,155	89.8%	4,439,167	5,324,705	83.4%
34307 Rainier	14.8	15.9	1.1	92.8%	27,009	28,326	1,317	95.4%	447,788	505,904	88.5%
34324 Griffin	10.4	10.3	-0.1	101.3%	26,780	31,075	4,295	86.2%	313,517	359,093	87.3%
34401 Rochester	30.1	22.8	-7.3	132.1%	27,799	29,430	1,631	94.5%	938,775	752,210	124.8%
34402 Tenino	23.2	22.9	-0.3	101.3%	27,594	27,848	254	99.1%	718,408	715,508	100.4%
35200 Wahkiakum	8.9	9.2	0.4	96.0%	27,139	28,007	868	96.9%	269,747	289,988	93.0%
36101 Dixie	1.0	1.0	0.0	99.3%	25,320	26,633	1,313	95.1%	28,418	30,096	94.4%
36140 Walla Walla	93.9	104.4	10.5	90.0%	27,760	32,016	4,256	86.7%	2,925,096	3,749,928	78.0%
36250 College Place	12.9	12.2	-0.7	106.1%	27,452	31,981	4,529	85.8%	398,534	437,439	91.1%
36300 Touchet	6.9	8.1	1.2	85.5%	24,896	28,260	3,364	88.1%	192,854	256,089	75.3%
36400 Columbia (Wal)	15.3	14.5	-0.8	105.5%	26,915	28,532	1,617	94.3%	461,061	463,336	99.5%
36401 Waitsburg	7.6	7.0	-0.6	108.1%	26,832	29,267	2,435	91.7%	228,088	230,222	99.1%
36402 Prescott	6.1	5.0	-1.1	121.1%	28,910	33,643	4,733	85.9%	198,283	190,477	104.1%
37501 Bellingham	161.1	180.3	19.2	89.4%	26,951	31,859	4,908	84.6%	4,874,374	6,448,367	75.6%
37502 Ferndale	82.4	89.1	6.7	92.5%	27,340	29,426	2,086	92.9%	2,529,592	2,943,172	85.9%
37503 Blaine	32.1	35.5	3.4	90.5%	28,222	33,415	5,193	84.5%	1,016,821	1,330,056	76.4%
37504 Lynden	40.1	41.8	1.7	95.9%	27,464	28,906	1,442	95.0%	1,235,547	1,356,637	91.1%
37505 Meridian	24.4	27.0	2.6	90.4%	27,280	31,063	3,783	87.8%	747,984	942,384	79.4%
37506 Nooksack Valley	28.2	30.6	2.4	92.0%	27,893	30,064	2,171	92.8%	881,780	1,032,652	85.4%
37507 Mount Baker	37.9	41.5	3.5	91.5%	26,952	31,386	4,434	85.9%	1,147,417	1,461,053	78.5%
38126 Lacrosse	5.0	4.7	-0.3	106.8%	28,190	30,469	2,279	92.5%	159,270	161,123	98.8%
38264 Lamont	1.4	1.3	-0.1	107.0%	27,536	38,015	10,479	72.4%	42,741	55,147	77.5%
38265 Tekoa	5.3	4.5	-0.7	115.8%	27,748	31,410	3,662	88.3%	163,873	160,182	102.3%
38267 Pullman	35.2	38.2	3.0	92.3%	28,022	32,582	4,560	86.0%	1,107,110	1,395,257	79.3%
38300 Colfax	12.1	13.5	1.4	89.8%	27,721	29,710	1,989	93.3%	375,589	448,506	83.7%
38301 Palouse	5.7	5.9	0.2	95.9%	28,192	31,203	3,011	90.4%	179,405	206,977	86.7%
38302 Garfield	4.5	4.5	0.0	99.1%	26,482	29,890	3,408	88.6%	132,827	151,340	87.8%
38304 Steptoe	1.3	1.1	-0.2	116.1%	28,258	27,476	(782)	102.8%	42,308	35,421	119.4%
38306 Colton	5.2	4.4	-0.8	118.9%	26,506	32,715	6,209	81.0%	154,634	160,552	96.3%
38308 Endicott	4.6	3.9	-0.7	118.3%	25,340	31,212	5,872	81.2%	130,540	135,930	96.0%
38320 Rosalia	6.2	6.4	0.2	97.2%	27,923	28,361	438	98.5%	195,807	204,553	95.7%
38322 St. John	5.0	4.0	-1.0	125.4%	27,036	30,656	3,620	88.2%	151,141	136,709	110.6%
38324 Oakesdale	4.7	5.1	0.4	93.0%	25,548	25,206	(342)	101.4%	135,941	144,263	94.2%
39002 Union Gap	9.3	9.8	0.4	95.5%	27,233	30,563	3,330	89.1%	285,321	335,230	85.1%
39003 Naches Valley	25.4	21.3	-4.1	119.4%	27,362	31,576	4,214	86.7%	781,095	754,734	103.5%
39007 Yakima	223.0	187.3	-35.6	119.0%	27,939	33,142	5,203	84.3%	6,991,307	6,968,327	100.3%
39090 East Valley (Yak)	37.3	35.0	-2.2	106.3%	28,141	31,658	3,517	88.9%	1,176,874	1,245,193	94.5%
39119 Selah	54.5	59.6	5.1	91.4%	27,850	30,478	2,628	91.4%	1,702,422	2,038,932	83.5%
39120 Mabton	14.3	10.8	-3.4	131.4%	28,755	30,426	1,671	94.5%	460,115	370,438	124.2%
39200 Grandview	49.1	42.1	-7.0	116.6%	26,528	30,745	4,217	86.3%	1,461,876	1,453,188	100.6%
39201 Sunnyside	86.4	52.0	-34.4	166.2%	26,865	31,273	4,408	85.9%	2,604,199	1,824,296	142.8%
39202 Toppenish	52.7	45.0	-7.7	117.1%	27,060	32,802	5,742	82.5%	1,601,195	1,657,863	96.6%
39203 Highland	18.7	18.8	0.1	99.3%	27,467	29,735	2,268	92.4%	575,084	626,862	91.7%
39204 Granger	20.8	16.8	-4.0	123.7%	26,974	32,398	5,424	83.3%	630,850	612,538	103.0%
39205 Zillah	20.8	15.9	-4.9	130.9%	27,246	30,989	3,743	87.9%	635,468	552,124	115.1%
39207 Wapato	53.3	56.5	3.2	94.3%	26,616	34,126	7,510	78.0%	1,591,890	2,163,728	73.6%
39208 West Valley (Yak)	72.5	76.2	3.7	95.1%	27,218	30,967	3,749	87.9%	2,215,208	2,650,086	83.6%
39209 Mount Adams	17.4	19.5	2.0	89.5%	26,526	32,368	5,842	82.0%	518,644	707,113	73.3%

**Appendix 4
2002-03 General Apportionment Program Certificated Administrative Staff
State Formula Staff and Salary Allocations Compared With District Actual:**

District Name	Certificated Administrator FTE Staff Units				Certificated Administrator Avg. Salary Per FTE				State Total Cert. Admin Salary Allocation	District Certif. Admin Salary Expense	Formula Funding As A % Of Actual
	Formula Allocated FTEs	District Actual FTEs	Difference Actual vs Allocated	Allocated As A % Of Actual FTEs	LEAP 12E Allocated Salary	Actual Base Salary	Difference Actual vs Allocated	Allocated As A % Of Actual			
State Summary	3,832.7	3,387.4	-445.3	113.1%	52,363	83,394	(31,031)	62.8%	219,854,147	309,459,068	71.0%
01109 Washtucna	0.8	1.3	0.5	61.7%	57,937	63,469	(5,532)	91.3%	52,107	92,523	56.3%
01122 Benge	0.2	0.1	-0.1	175.9%	35,627	108,729	(73,102)	32.8%	9,367	16,256	57.6%
01147 Othello	11.6	9.4	-2.2	123.3%	49,430	76,048	(26,618)	65.0%	627,533	782,948	80.2%
01158 Lind	1.1	1.4	0.2	83.7%	64,085	107,142	(43,057)	59.8%	80,102	159,927	50.1%
01160 Ritzville	1.7	2.4	0.7	71.6%	55,390	70,798	(15,408)	78.2%	103,031	183,960	56.0%
02250 Clarkston	10.6	11.5	0.9	92.1%	52,172	79,922	(27,750)	65.3%	607,363	1,009,735	60.2%
02420 Asotin-Anatone	2.3	2.8	0.5	83.0%	50,549	78,626	(28,077)	64.3%	127,418	238,690	53.4%
03017 Kennewick	54.6	51.7	-2.9	105.6%	48,474	76,979	(28,505)	63.0%	2,900,208	4,360,271	66.5%
03050 Paterson	0.4	0.5	0.1	87.1%	50,805	56,980	(6,175)	89.2%	23,264	29,947	77.7%
03052 Kiona-Benton City	6.2	5.8	-0.4	107.5%	54,512	77,086	(22,574)	70.7%	369,823	486,570	76.0%
03053 Finley	4.0	4.6	0.6	86.2%	53,306	77,350	(24,044)	68.9%	232,821	392,111	59.4%
03116 Prosser	10.6	10.4	-0.2	102.1%	55,506	77,164	(21,658)	71.9%	642,710	874,910	73.5%
03400 Richland	36.9	26.5	-10.3	139.0%	51,995	90,037	(38,042)	57.7%	2,098,994	2,614,083	80.3%
04019 Manson	2.5	2.5	0.0	100.0%	57,657	75,145	(17,488)	76.7%	159,546	207,844	76.8%
04069 Stehekin	0.3	0.2	-0.2	205.9%	59,028	68,354	(9,326)	86.4%	20,692	11,636	177.8%
04127 Entiat	1.7	1.8	0.1	93.2%	68,107	72,650	(4,543)	93.7%	123,404	141,282	87.3%
04129 Lake Chelan	5.4	4.2	-1.2	128.4%	47,794	83,599	(35,805)	57.2%	282,832	385,412	73.4%
04222 Cashmere	5.7	5.2	-0.5	109.0%	61,976	81,332	(19,356)	76.2%	385,020	463,364	83.1%
04228 Cascade	5.6	6.0	0.4	93.0%	55,808	78,130	(22,322)	71.4%	343,768	517,587	66.4%
04246 Wenatchee	27.1	22.8	-4.4	119.2%	54,080	87,997	(33,917)	61.5%	1,607,618	2,194,113	73.3%
05121 Port Angeles	17.9	16.8	-1.1	106.5%	54,671	82,071	(27,400)	66.6%	1,070,302	1,508,415	71.0%
05313 Crescent	1.1	1.7	0.6	65.1%	56,446	87,904	(31,458)	64.2%	66,472	159,126	41.8%
05323 Sequim	10.7	9.8	-0.9	109.4%	49,287	79,086	(29,799)	62.3%	576,369	845,662	68.2%
05401 Cape Flattery	2.4	5.1	2.7	47.2%	54,820	75,729	(20,909)	72.4%	145,690	426,390	34.2%
05402 Quillayute Valley	5.0	4.7	-0.3	106.9%	53,272	76,461	(23,189)	69.7%	291,264	391,090	74.5%
06037 Vancouver	82.9	70.5	-12.4	117.6%	54,319	88,136	(33,817)	61.6%	4,935,746	6,808,406	72.5%
06098 Hockinson	6.1	4.7	-1.4	129.5%	55,271	82,018	(26,747)	67.4%	368,675	422,576	87.2%
06101 La Center	5.0	5.8	0.8	86.9%	56,002	82,404	(26,402)	68.0%	307,969	521,541	59.0%
06103 Green Mountain	0.5	0.3	-0.2	162.8%	70,707	100,497	(29,790)	70.4%	35,321	30,835	114.5%
06112 Washougal	10.0	8.5	-1.5	117.9%	50,842	79,705	(28,863)	63.8%	557,516	741,301	75.2%
06114 Evergreen (Clark)	89.8	80.4	-9.4	111.7%	49,071	82,800	(33,729)	59.3%	4,828,667	7,291,146	66.2%
06117 Camas	16.5	14.0	-2.5	117.7%	57,580	84,498	(26,918)	68.1%	1,041,151	1,297,859	80.2%
06119 Battle Ground	45.8	35.0	-10.7	130.6%	53,231	80,735	(27,504)	65.9%	2,669,916	3,099,694	86.1%
06122 Ridgefield	7.0	6.6	-0.4	106.0%	55,950	79,710	(23,760)	70.2%	427,202	574,286	74.4%
07002 Dayton	2.3	3.1	0.8	75.6%	48,540	65,756	(17,216)	73.8%	124,746	223,456	55.8%
07035 Starbuck	0.3		-0.3	N/A	32,770		32,770	N/A	11,488		N/A
08122 Longview	27.7	22.9	-4.8	120.9%	51,156	82,003	(30,847)	62.4%	1,553,088	2,058,869	75.4%
08130 Toutle Lake	2.5	3.2	0.7	78.3%	60,564	72,051	(11,487)	84.1%	166,329	252,575	65.9%
08401 Castle Rock	5.2	5.0	-0.2	104.8%	51,199	82,290	(31,091)	62.2%	292,606	448,591	65.2%
08402 Kalama	3.7	3.4	-0.3	110.0%	52,099	78,818	(26,719)	66.1%	213,624	293,799	72.7%
08404 Woodland	7.5	6.8	-0.7	111.0%	52,226	79,683	(27,457)	65.5%	430,005	591,022	72.8%
08458 Kelso	20.1	19.9	-0.2	101.0%	51,493	78,299	(26,806)	65.8%	1,131,339	1,703,038	66.4%
09013 Orondo	0.8	0.5	-0.2	139.8%	48,800	74,263	(25,463)	65.7%	41,056	44,700	91.8%
09075 Bridgeport	2.5	2.6	0.1	97.4%	55,966	69,212	(13,246)	80.9%	152,905	194,124	78.8%
09102 Palisades	0.2	0.5	0.2	51.3%	31,752	57,730	(25,978)	55.0%	8,348	29,599	28.2%
09206 Eastmont	20.4	18.7	-1.7	108.9%	54,248	77,868	(23,620)	69.7%	1,212,252	1,597,846	75.9%
09207 Mansfield	0.8	1.4	0.5	60.4%	68,055	65,235	2,820	104.3%	61,207	97,190	63.0%
09209 Waterville	1.5	1.4	-0.1	104.6%	52,319	76,344	(24,025)	68.5%	85,283	118,985	71.7%
10003 Keller	0.2	0.6	0.4	34.5%	35,859	67,922	(32,063)	52.8%	8,485	46,620	18.2%
10050 Curlew	1.2	1.8	0.7	64.0%	68,043	63,727	4,316	106.8%	86,614	126,848	68.3%
10065 Orient	0.3	0.3	-0.1	119.5%	63,076	54,540	8,536	115.7%	24,046	17,399	138.2%
10070 Inchelium	1.1	1.7	0.6	66.9%	59,310	67,388	(8,078)	88.0%	73,159	124,197	58.9%
10309 Republic	2.1	2.8	0.7	75.1%	48,416	72,229	(23,813)	67.0%	110,107	218,756	50.3%
11001 Pasco	36.2	36.8	0.6	98.4%	51,309	81,622	(30,313)	62.9%	2,035,497	3,292,077	61.8%
11051 North Franklin	7.2	8.0	0.8	90.1%	52,826	75,392	(22,566)	70.1%	415,270	657,425	63.2%
11054 Star	0.2		-0.2	N/A	40,052		40,052	N/A	10,530		N/A
11056 Kahlotus	0.8	1.3	0.5	64.1%	51,540	69,079	(17,539)	74.6%	46,411	96,975	47.9%
12110 Pomeroy	1.8	2.9	1.1	62.4%	56,691	66,258	(9,567)	85.6%	110,792	207,589	53.4%
13073 Wahluke	6.1	6.2	0.1	97.7%	61,306	80,617	(19,311)	76.0%	406,513	547,243	74.3%
13144 Quincy	8.6	6.7	-1.9	127.6%	52,236	79,565	(27,329)	65.7%	489,428	584,147	83.8%
13146 Warden	3.6	3.6	0.0	101.1%	54,281	75,223	(20,942)	72.2%	216,208	296,415	72.9%
13151 Coulee-Hartline	1.1	2.4	1.3	45.4%	58,267	68,461	(10,194)	85.1%	69,383	179,616	38.6%
13156 Soap Lake	2.2	1.8	-0.4	119.4%	50,340	81,250	(30,910)	62.0%	120,990	163,544	74.0%
13160 Royal	5.2	3.4	-1.8	153.2%	51,921	83,770	(31,849)	62.0%	296,391	312,096	95.0%
13161 Moses Lake	24.9	22.6	-2.3	110.0%	52,547	78,813	(26,266)	66.7%	1,434,083	1,955,463	73.3%
13165 Ephrata	8.5	7.7	-0.8	110.4%	50,685	84,137	(33,452)	60.2%	473,174	711,607	66.5%
13167 Wilson Creek	0.8	1.1	0.3	75.7%	72,588	76,503	(3,915)	94.9%	66,238	92,181	71.9%
13301 Grand Coulee Dam	3.3	4.3	1.1	75.1%	51,111	67,418	(16,307)	75.8%	182,753	321,183	56.9%
14005 Aberdeen	14.9	13.9	-0.9	106.8%	52,115	82,228	(30,113)	63.4%	849,105	1,254,600	67.7%
14028 Hoquiam	8.1	9.2	1.1	88.0%	54,127	78,468	(24,341)	69.0%	477,736	787,057	60.7%
14064 North Beach	2.7	2.7	0.0	98.2%	59,326	78,799	(19,473)	75.3%	172,483	233,287	73.9%
14065 McCleary	1.0	0.8	-0.2	125.1%	55,389	79,196	(23,807)	69.9%	63,468	72,567	87.5%
14066 Montesano	4.9	5.6	0.7	88.3%	51,755	75,535	(23,780)	68.5%	277,924	459,516	60.5%
14068 Elma	7.6	7.0	-0.6	108.1%	51,753	72,810	(21,057)	71.1%	428,889	558,328	76.8%

Includes programs 01, 31, 45, and 97 apportioned.

**Appendix 4
2002-03 General Apportionment Program Certificated Administrative Staff
State Formula Staff and Salary Allocations Compared With District Actual:**

District Name	Certificated Administrator FTE Staff Units				Certificated Administrator Avg. Salary Per FTE				State Total Cert. Admin Salary Allocation	District Certif. Admin Salary Expense	Formula Funding As A % Of Actual
	Formula Allocated FTEs	District Actual FTEs	Difference Actual vs Allocated	Allocated As A % Of Actual FTEs	LEAP 12E Allocated Salary	Actual Base Salary	Difference Actual vs Allocated	Allocated As A % Of Actual			
14077 Taholah	1.1	1.0	-0.1	113.2%	66,241	70,200	(3,959)	94.4%	82,144	76,902	106.8%
14097 Quinalt	1.3	2.5	1.2	50.9%	52,315	64,595	(12,280)	81.0%	72,668	176,362	41.2%
14099 Cosmopolis	0.6	0.5	-0.1	120.1%	51,923	90,278	(38,355)	57.5%	36,062	52,207	69.1%
14104 Satsop	0.2		-0.2	N/A	34,119		34,119	N/A	8,970		N/A
14117 Wishkah Valley	1.1	2.5	1.4	44.7%	66,229	71,340	(5,111)	92.8%	81,258	195,827	41.5%
14172 Ocosta	2.9	4.2	1.3	68.4%	51,434	75,337	(23,903)	68.3%	161,032	344,827	46.7%
14400 Oakville	1.3	2.7	1.4	48.4%	71,090	65,625	5,465	108.3%	101,941	194,525	52.4%
15201 Oak Harbor	22.8	15.9	-6.9	143.2%	49,849	83,981	(34,132)	59.4%	1,244,518	1,463,700	85.0%
15204 Coupeville	4.3	3.0	-1.3	143.4%	51,130	77,886	(26,756)	65.6%	240,961	255,965	94.1%
15206 South Whidbey	8.6	8.1	-0.4	105.2%	51,877	83,152	(31,275)	62.4%	487,201	742,290	65.6%
16020 Queets-Clearwater	0.3	0.5	0.2	58.9%	53,421	59,048	(5,627)	90.5%	18,727	35,151	53.3%
16046 Brinnon	0.3	0.4	0.1	76.0%	39,925	76,499	(36,574)	52.2%	13,996	35,273	39.7%
16048 Quilcene	1.3	1.6	0.4	78.3%	71,604	74,640	(3,036)	95.9%	100,325	133,551	75.1%
16049 Chimacum	5.0	6.0	1.0	83.3%	53,372	71,034	(17,662)	75.1%	292,629	467,726	62.6%
16050 Port Townsend	6.3	6.0	-0.3	104.8%	48,305	74,463	(26,158)	64.9%	332,105	488,501	68.0%
17001 Seattle	175.9	171.0	-4.9	102.9%	52,952	88,153	(35,201)	60.1%	10,204,587	16,516,764	61.8%
17210 Federal Way	83.5	57.5	-25.9	145.1%	48,174	84,334	(36,160)	57.1%	4,404,922	5,315,288	82.9%
17216 Enumclaw	19.0	19.2	0.2	99.2%	51,346	85,141	(33,795)	60.3%	1,071,299	1,790,448	59.8%
17400 Mercer Island	16.0	13.3	-2.7	120.0%	55,859	90,889	(35,030)	61.5%	977,601	1,325,860	73.7%
17401 Highline	68.1	56.8	-11.3	120.0%	55,193	86,645	(31,452)	63.7%	4,119,475	5,390,710	76.4%
17402 Vashon Island	5.9	5.2	-0.7	112.7%	57,364	72,749	(15,385)	78.9%	369,565	415,735	88.9%
17403 Renton	49.1	39.9	-9.2	123.2%	51,660	87,700	(36,040)	58.9%	2,778,778	3,829,676	72.6%
17404 Skykomish	0.8	0.8	0.0	105.1%	74,541	63,600	10,941	117.2%	67,041	54,449	123.1%
17405 Bellevue	59.8	46.6	-13.1	128.1%	54,101	93,218	(39,117)	58.0%	3,541,618	4,763,227	74.4%
17406 Tukwila	9.9	8.8	-1.1	112.4%	61,890	84,947	(23,057)	72.9%	670,054	817,861	81.9%
17407 Riverview	11.0	9.2	-1.8	120.1%	55,060	80,342	(25,282)	68.5%	662,879	805,519	82.3%
17408 Auburn	50.9	38.3	-12.6	133.0%	50,932	86,835	(35,903)	58.7%	2,838,766	3,640,045	78.0%
17409 Tahoma	23.5	13.2	-10.3	178.1%	51,045	87,499	(36,454)	58.3%	1,314,470	1,265,368	103.9%
17410 Snoqualmie Valley	17.7	15.7	-1.9	112.2%	50,119	89,922	(39,803)	55.7%	969,712	1,551,115	62.5%
17411 Issaquah	55.1	40.1	-15.1	137.6%	52,722	89,368	(36,646)	59.0%	3,184,052	3,922,887	81.2%
17412 Shoreline	38.1	29.8	-8.4	128.1%	55,763	89,259	(33,496)	62.5%	2,328,990	2,909,509	80.0%
17414 Lake Washington	90.1	61.4	-28.6	146.7%	54,042	89,391	(35,349)	60.5%	5,331,438	6,013,430	88.7%
17415 Kent	100.9	102.2	1.4	98.7%	50,085	81,084	(30,999)	61.8%	5,533,516	9,078,620	61.0%
17417 Northshore	76.5	54.7	-21.7	139.7%	50,567	88,726	(38,159)	57.0%	4,236,248	5,320,247	79.6%
18100 Bremerton	23.0	22.7	-0.4	101.6%	52,049	83,078	(31,029)	62.7%	1,313,640	2,064,502	63.6%
18303 Bainbridge Island	15.6	13.7	-1.9	113.7%	53,585	87,530	(33,945)	61.2%	916,553	1,317,343	69.6%
18400 North Kitsap	26.7	24.7	-2.0	108.3%	51,407	85,621	(34,214)	60.0%	1,506,083	2,317,257	65.0%
18401 Central Kitsap	50.2	37.9	-12.3	132.4%	50,732	85,323	(34,591)	59.5%	2,791,606	3,546,172	78.7%
18402 South Kitsap	42.2	31.2	-11.0	135.4%	52,501	85,640	(33,139)	61.3%	2,426,714	2,923,971	83.0%
19007 Damman	0.2	0.3	0.0	96.0%	31,568	24,000	7,568	131.5%	8,300	6,573	126.3%
19028 Easton	0.8	1.7	0.9	48.4%	50,138	77,806	(27,668)	64.4%	44,489	142,674	31.2%
19400 Thorp	1.0	0.8	-0.2	125.2%	51,336	72,000	(20,664)	71.3%	58,205	65,183	89.3%
19401 Ellensburg	11.0	9.9	-1.1	111.1%	52,391	78,677	(26,286)	66.6%	631,263	853,020	74.0%
19403 Kittitas	2.2	2.8	0.6	80.1%	52,470	74,507	(22,037)	70.4%	127,719	226,501	56.4%
19404 Cle Elum-Roslyn	3.7	3.8	0.1	96.8%	55,141	72,069	(16,928)	76.5%	222,352	300,069	74.1%
20094 Wishram	0.8	0.9	0.1	93.2%	63,877	72,307	(8,430)	88.3%	57,380	69,672	82.4%
20203 Bickleton	0.8	0.6	-0.2	137.5%	63,839	81,046	(17,207)	78.8%	57,975	53,541	108.3%
20215 Centerville	0.3	0.7	0.4	41.6%	34,048	68,807	(34,759)	49.5%	11,190	54,422	20.6%
20400 Trout Lake	0.9	1.3	0.4	68.0%	56,450	73,321	(16,871)	77.0%	55,593	106,142	52.4%
20401 Glenwood	0.8	0.9	0.1	87.7%	56,861	80,000	(23,139)	71.1%	51,140	82,068	62.3%
20402 Klickitat	1.0	0.8	-0.1	116.9%	61,778	72,919	(11,141)	84.7%	64,360	64,964	99.1%
20403 Roosevelt	0.2	0.1	-0.1	247.0%	35,764	83,932	(48,168)	42.6%	9,403	8,932	105.3%
20404 Goldendale	4.7	5.0	0.3	94.5%	50,298	76,350	(26,052)	65.9%	258,088	414,427	62.3%
20405 White Salmon	4.9	5.4	0.5	91.0%	57,792	73,135	(15,343)	79.0%	309,076	429,711	71.9%
20406 Lyle	1.7	1.9	0.2	89.5%	58,034	70,708	(12,674)	82.1%	106,042	144,299	73.5%
21014 Napavine	2.5	2.5	0.0	101.1%	59,359	78,287	(18,928)	75.8%	165,751	216,193	76.7%
21018 Vader	0.3	0.8	0.5	34.7%	44,339	69,832	(25,493)	63.5%	13,746	62,436	22.0%
21036 Evaline	0.2	0.6	0.4	38.0%	30,583	42,821	(12,238)	71.4%	8,041	29,590	27.2%
21206 Mossyrock	2.5	2.7	0.2	91.1%	56,973	69,510	(12,537)	82.0%	155,656	208,444	74.7%
21214 Morton	2.0	2.7	0.8	72.3%	55,024	72,753	(17,729)	75.6%	118,445	216,729	54.7%
21226 Adna	2.1	2.7	0.5	80.0%	59,993	71,617	(11,624)	83.8%	141,036	210,388	67.0%
21232 Winlock	3.1	3.8	0.7	81.6%	53,878	77,026	(23,148)	69.9%	180,961	317,153	57.1%
21234 Boistfort	0.3	0.2	-0.1	184.8%	53,083	64,000	(10,917)	82.9%	18,783	12,251	153.3%
21237 Toledo	3.8	3.3	-0.5	115.8%	53,500	76,615	(23,115)	69.8%	222,885	275,542	80.9%
21300 Onalaska	3.4	3.7	0.3	92.0%	52,500	82,170	(29,670)	63.9%	198,014	336,888	58.8%
21301 Pe Ell	1.5	1.7	0.2	88.6%	58,920	78,919	(19,999)	74.7%	97,399	147,203	66.2%
21302 Chehalis	10.5	9.9	-0.6	105.9%	51,033	85,258	(34,225)	59.9%	587,171	925,906	63.4%
21303 White Pass	2.7	4.0	1.3	66.4%	51,721	69,978	(18,257)	73.9%	150,259	306,261	49.1%
21401 Centralia	12.4	13.5	1.0	92.3%	55,727	80,589	(24,862)	69.1%	759,550	1,189,840	63.8%
22008 Sprague	0.8	1.8	1.0	42.6%	58,380	73,376	(15,356)	79.2%	48,477	143,892	33.7%
22009 Reardan-Edwall	2.7	2.5	-0.2	107.1%	52,408	74,028	(21,620)	70.8%	152,370	200,962	75.8%
22017 Almira	0.8	0.9	0.1	90.3%	66,477	74,655	(8,178)	89.0%	59,788	74,385	80.4%
22073 Creston	0.8	1.0	0.2	82.0%	65,941	84,232	(18,291)	78.3%	59,234	92,274	64.2%
22105 Odessa	1.3	1.9	0.6	67.9%	55,191	74,806	(19,615)	73.8%	80,049	159,712	50.1%
22200 Wilbur	1.1	1.7	0.6	64.4%	63,405	77,683	(14,278)	81.6%	78,210	148,833	52.5%

Includes programs 01, 31, 45, and 97 apportioned.

**Appendix 4
2002-03 General Apportionment Program Certificated Administrative Staff
State Formula Staff and Salary Allocations Compared With District Actual:**

District Name	Certificated Administrator FTE Staff Units				Certificated Administrator Avg. Salary Per FTE				State Total Cert. Admin Salary Allocation	District Certif. Admin Salary Expense	Formula Funding As A % Of Actual
	Formula Allocated FTEs	District Actual FTEs	Difference Actual vs Allocated	Allocated As A % Of Actual FTEs	LEAP 12E Allocated Salary	Actual Base Salary	Difference Actual vs Allocated	Allocated As A % Of Actual			
22204 Harrington	0.9	1.5	0.6	59.2%	74,541	86,230	(11,689)	86.4%	70,225	137,117	51.2%
22207 Davenport	1.9	2.8	0.8	70.3%	56,136	75,087	(18,951)	74.8%	119,178	226,756	52.6%
23042 Southside	1.0	1.2	0.1	89.5%	35,868	65,354	(29,486)	54.9%	41,100	83,653	49.1%
23054 Grapeview	0.6	0.9	0.2	72.8%	55,478	76,872	(21,394)	72.2%	37,984	72,329	52.5%
23309 Shelton	15.2	12.7	-2.5	120.0%	53,556	82,565	(29,009)	64.9%	892,707	1,146,611	77.9%
23311 Mary M. Knight	1.1	1.9	0.8	57.2%	65,627	77,238	(11,611)	85.0%	77,788	160,049	48.6%
23402 Pioneer	3.0	2.8	-0.2	107.3%	44,210	83,225	(39,015)	53.1%	143,113	250,991	57.0%
23403 North Mason	9.1	9.8	0.7	92.8%	48,467	74,160	(25,693)	65.4%	481,298	793,905	60.6%
23404 Hood Canal	1.2	1.5	0.2	84.4%	53,497	78,832	(25,335)	67.9%	72,552	126,708	57.3%
24014 Nespelem	0.6	0.8	0.1	84.0%	60,154	75,628	(15,474)	79.5%	42,438	63,554	66.8%
24019 Omak	7.5	6.8	-0.7	110.6%	55,684	84,891	(29,207)	65.6%	455,793	628,296	72.5%
24105 Okanogan	3.7	3.7	0.1	98.6%	52,714	77,898	(25,184)	67.7%	212,450	318,425	66.7%
24111 Brewster	3.8	2.7	-1.1	138.8%	52,110	76,943	(24,833)	67.7%	215,438	229,117	94.0%
24122 Pateros	1.4	1.7	0.3	80.7%	52,345	68,215	(15,870)	76.7%	78,272	126,446	61.9%
24350 Methow Valley	2.5	2.6	0.1	97.0%	63,176	77,257	(14,081)	81.8%	173,780	219,074	79.3%
24404 Tonasket	4.2	4.1	-0.1	103.6%	53,897	84,765	(30,868)	63.6%	249,809	379,354	65.9%
24410 Oroville	3.0	2.7	-0.4	113.1%	51,652	79,351	(27,699)	65.1%	171,391	232,729	73.6%
25101 Ocean Beach	4.6	5.8	1.3	78.2%	57,765	71,165	(13,400)	81.2%	289,442	455,796	63.5%
25116 Raymond	2.3	3.0	0.7	76.6%	53,351	75,936	(22,585)	70.3%	132,552	246,317	53.8%
25118 South Bend	2.4	2.7	0.3	89.3%	50,098	79,526	(29,428)	63.0%	130,781	232,367	56.3%
25155 Naselle Grays R.	1.5	1.5	0.0	98.3%	61,168	83,005	(21,837)	73.7%	98,099	135,407	72.4%
25160 Willapa Valley	1.8	1.7	-0.1	105.5%	48,972	76,289	(27,317)	64.2%	97,906	144,536	67.7%
25200 North River	0.8	0.9	0.1	89.3%	58,355	63,654	(5,299)	91.7%	52,419	63,997	81.9%
26056 Newport	4.6	3.9	-0.7	118.7%	51,294	76,676	(25,382)	66.9%	257,973	324,940	79.4%
26059 Cusick	1.3	2.0	0.7	67.2%	64,728	74,254	(9,526)	87.2%	94,520	161,454	58.5%
26070 Selkirk	1.6	2.0	0.4	79.1%	49,736	74,590	(24,854)	66.7%	87,393	165,658	52.8%
27001 Steilacoom Hist.	8.2	8.7	0.6	93.6%	52,966	80,423	(27,427)	65.9%	473,965	768,804	61.6%
27003 Puyallup	77.5	65.0	-12.5	119.2%	49,765	87,295	(37,530)	57.0%	4,225,811	6,217,277	68.0%
27010 Tacoma	123.6	97.3	-26.3	127.0%	49,721	93,205	(43,484)	53.3%	6,731,082	9,933,990	67.8%
27019 Carbonado	0.7	0.8	0.1	91.2%	62,566	73,132	(10,566)	85.6%	48,046	61,562	78.0%
27083 University Place	20.0	22.5	2.5	89.0%	48,400	84,495	(36,095)	57.3%	1,061,581	2,082,159	51.0%
27320 Sumner	30.1	27.4	-2.7	109.8%	52,301	86,018	(33,717)	60.8%	1,723,064	2,580,439	66.8%
27343 Dieringer	4.4	3.8	-0.5	113.6%	56,040	90,350	(34,310)	62.0%	267,477	379,545	70.5%
27344 Orting	7.0	7.8	0.8	89.6%	52,748	81,042	(28,294)	65.1%	406,163	696,299	58.3%
27400 Clover Park	48.2	51.2	3.0	94.2%	52,470	86,142	(33,672)	60.9%	2,770,904	4,827,933	57.4%
27401 Peninsula	35.4	29.6	-5.8	119.6%	53,790	88,545	(34,755)	60.7%	2,085,426	2,871,345	72.6%
27402 Franklin Pierce	29.3	21.8	-7.5	134.6%	55,458	88,744	(33,286)	62.5%	1,781,386	2,118,325	84.1%
27403 Bethel	63.5	53.9	-9.6	117.8%	52,873	83,837	(30,964)	63.1%	3,678,142	4,952,084	74.3%
27404 Eatonville	8.0	9.4	1.4	85.2%	51,022	70,982	(19,960)	71.9%	446,585	729,549	61.2%
27416 White River	16.6	15.2	-1.4	109.5%	51,267	82,244	(30,977)	62.3%	932,617	1,365,718	68.3%
27417 Fife	12.0	11.2	-0.8	106.9%	53,518	89,730	(36,212)	59.6%	702,649	1,102,447	63.7%
28010 Shaw Island	0.3	0.3	0.0	112.4%	43,188	62,946	(19,758)	68.6%	15,140	19,626	77.1%
28137 Orcas Island	2.4	2.5	0.1	95.9%	49,319	81,504	(32,185)	60.5%	131,287	226,291	58.0%
28144 Lopez Island	1.5	1.7	0.2	87.8%	55,455	72,634	(17,179)	76.3%	92,643	138,258	67.0%
28149 San Juan Island	3.9	4.8	0.9	81.9%	54,273	75,048	(20,775)	72.3%	232,526	392,548	59.2%
29011 Concrete	3.2	3.2	0.0	99.5%	56,420	72,619	(16,199)	77.7%	199,017	257,572	77.3%
29100 Burlington-Edison	13.6	11.5	-2.1	118.4%	51,861	83,290	(31,429)	62.3%	775,372	1,051,302	73.8%
29101 Sedro-Woolley	17.2	16.9	-0.3	101.8%	48,955	81,270	(32,315)	60.2%	922,307	1,503,817	61.3%
29103 Anacortes	11.9	10.9	-1.0	109.3%	52,848	80,420	(27,572)	65.7%	688,121	958,002	71.8%
29311 La Conner	2.5	2.5	0.0	101.8%	58,098	83,833	(25,735)	69.3%	161,848	229,423	70.5%
29317 Conway	1.6	1.8	0.1	92.7%	55,359	75,082	(19,723)	73.7%	99,092	145,024	68.3%
29320 Mount Vernon	21.5	18.6	-2.8	115.2%	48,487	84,673	(36,186)	57.3%	1,139,764	1,728,257	65.9%
30002 Skamania	0.3	0.7	0.4	47.3%	64,616	70,260	(5,644)	92.0%	22,580	51,885	43.5%
30029 Mount Pleasant	0.2	0.5	0.3	47.0%	32,227	31,448	779	102.5%	8,296	17,225	48.2%
30031 Mill A	0.3	0.5	0.2	64.1%	47,344	70,000	(22,656)	67.6%	16,752	38,634	43.4%
30303 Stevenson-Carson	4.1	5.7	1.6	72.1%	51,887	75,033	(23,146)	69.2%	233,103	467,403	49.9%
31002 Everett	69.1	55.5	-13.6	124.5%	55,256	87,681	(32,425)	63.0%	4,182,832	5,331,150	78.5%
31004 Lake Stevens	27.1	18.9	-8.2	143.1%	57,275	88,623	(31,348)	64.6%	1,700,085	1,838,568	92.5%
31006 Mukilteo	54.9	38.2	-16.6	143.6%	54,185	89,372	(35,187)	60.6%	3,256,737	3,741,673	87.0%
31015 Edmonds	81.8	57.9	-23.8	141.2%	53,371	89,618	(36,247)	59.6%	4,780,673	5,686,633	84.1%
31016 Arlington	19.5	19.6	0.1	99.5%	51,823	83,369	(31,546)	62.2%	1,105,095	1,787,115	61.8%
31025 Marysville	44.4	40.6	-3.7	109.2%	51,396	80,148	(28,752)	64.1%	2,497,984	3,566,233	70.0%
31063 Index	0.3		-0.3	N/A	33,037		33,037	N/A	11,581		N/A
31103 Monroe	23.5	20.3	-3.3	116.1%	53,374	88,166	(34,792)	60.5%	1,375,322	1,956,326	70.3%
31201 Snohomish	33.6	24.6	-9.1	136.9%	54,484	85,474	(30,990)	63.7%	2,007,643	2,300,101	87.3%
31306 Lakewood	9.6	8.5	-1.1	112.8%	51,002	81,428	(30,426)	62.6%	535,469	758,007	70.6%
31311 Sultan	8.6	8.0	-0.6	107.9%	48,890	83,263	(34,373)	58.7%	462,416	730,086	63.3%
31330 Darrington	2.4	2.4	0.0	99.1%	59,716	83,976	(24,260)	71.1%	157,066	222,971	70.4%
31332 Granite Falls	8.9	7.2	-1.7	123.5%	51,335	84,089	(32,754)	61.0%	502,524	666,322	75.4%
31401 Stanwood-Camano	21.1	16.1	-4.9	130.7%	50,292	87,776	(37,484)	57.3%	1,160,817	1,550,389	74.9%
32081 Spokane	119.0	102.9	-16.0	115.6%	50,250	79,042	(28,792)	63.6%	6,548,598	8,913,646	73.5%
32123 Orchard Prairie	0.3	0.8	0.5	38.4%	31,355	49,533	(18,178)	63.3%	10,992	45,234	24.3%
32312 Great Northern	0.2	0.2	0.0	114.7%	33,011	59,144	(26,133)	55.8%	8,679	13,557	64.0%
32325 Nine Mile Falls	6.2	5.2	-0.9	118.2%	56,547	78,112	(21,565)	72.4%	382,018	446,604	85.5%
32326 Medical Lake	8.7	9.8	1.1	88.8%	50,511	79,689	(29,178)	63.4%	479,629	852,515	56.3%

Includes programs 01, 31, 45, and 97 apportioned.

**Appendix 4
2002-03 General Apportionment Program Certificated Administrative Staff
State Formula Staff and Salary Allocations Compared With District Actual:**

District Name	Certificated Administrator FTE Staff Units				Certificated Administrator Avg. Salary Per FTE				State Total Cert. Admin Salary Allocation	District Certif. Admin Salary Expense	Formula Funding As A % Of Actual
	Formula Allocated FTEs	District Actual FTEs	Difference Actual vs Allocated	Allocated As A % Of Actual FTEs	LEAP 12E Allocated Salary	Actual Base Salary	Difference Actual vs Allocated	Allocated As A % Of Actual			
32354 Mead	32.5	20.7	-11.8	156.8%	47,789	81,959	(34,170)	58.3%	1,701,944	1,861,493	91.4%
32356 Central Valley	42.6	39.7	-2.9	107.4%	48,672	78,936	(30,264)	61.7%	2,272,230	3,432,053	66.2%
32358 Freeman	3.5	3.7	0.1	96.0%	50,842	77,812	(26,970)	65.3%	196,439	313,237	62.7%
32360 Cheney	13.1	15.8	2.7	82.9%	52,595	77,066	(24,471)	68.2%	752,180	1,330,231	56.5%
32361 East Valley (Spo)	17.4	17.2	-0.2	101.1%	51,116	80,709	(29,593)	63.3%	976,291	1,523,995	64.1%
32362 Liberty	2.1	2.6	0.4	83.2%	53,218	80,598	(27,380)	66.0%	124,584	226,886	54.9%
32363 West Valley (Spo)	13.9	16.3	2.4	85.4%	56,226	76,605	(20,379)	73.4%	858,557	1,369,247	62.7%
32414 Deer Park	7.7	6.9	-0.8	111.6%	52,435	79,443	(27,008)	66.0%	444,765	603,678	73.7%
32416 Riverside	7.5	7.0	-0.6	107.9%	52,674	76,140	(23,466)	69.2%	433,002	579,905	74.7%
33030 Onion Creek	0.3	0.4	0.1	78.5%	35,305	54,537	(19,232)	64.7%	12,376	24,342	50.8%
33036 Chewelah	4.8	4.0	-0.8	119.3%	51,175	80,419	(29,244)	63.6%	266,568	351,048	75.9%
33049 Wellpinit	1.9	2.0	0.1	96.3%	66,178	78,117	(11,939)	84.7%	139,555	171,150	81.5%
33070 Valley	0.6	1.1	0.4	59.8%	56,953	70,926	(13,973)	80.3%	40,179	83,706	48.0%
33115 Colville	8.3	10.3	2.0	80.4%	49,925	82,115	(32,190)	60.8%	454,102	928,862	48.9%
33183 Loon Lake	0.6	0.2	-0.4	329.6%	50,028	46,000	4,028	108.8%	31,841	8,882	358.5%
33202 Summit Valley	0.4	0.2	-0.2	182.7%	33,028	116,071	(83,043)	28.5%	14,870	28,597	52.0%
33205 Evergreen (Ste)	0.2	0.2	-0.1	145.2%	37,034	49,728	(12,694)	74.5%	9,737	9,007	108.1%
33206 Columbia (Ste)	1.1	1.7	0.7	61.9%	74,541	67,512	7,029	110.4%	87,455	127,943	68.4%
33207 Mary Walker	2.4	2.7	0.3	89.0%	57,432	75,715	(18,283)	75.9%	152,758	226,204	67.5%
33211 Northport	1.0	0.7	-0.3	133.9%	60,861	70,000	(9,139)	86.9%	66,471	57,093	116.4%
33212 Kettle Falls	3.3	3.7	0.5	87.2%	50,224	74,650	(24,426)	67.3%	179,967	306,591	58.7%
34002 Yelm	17.7	15.0	-2.7	118.1%	54,270	84,585	(30,315)	64.2%	1,054,128	1,391,527	75.8%
34003 North Thurston	49.4	39.5	-9.9	125.0%	51,362	87,472	(36,110)	58.7%	2,778,841	3,786,598	73.4%
34033 Turmwater	24.4	22.5	-1.9	108.3%	54,536	85,411	(30,875)	63.9%	1,456,164	2,105,454	69.2%
34111 Olympia	34.1	32.4	-1.7	105.3%	52,893	82,208	(29,315)	64.3%	1,974,860	2,913,608	67.8%
34307 Rainier	3.6	3.8	0.2	93.9%	54,509	77,015	(22,506)	70.8%	212,041	319,155	66.4%
34324 Griffin	2.5	2.7	0.2	91.4%	45,338	79,711	(34,373)	56.9%	124,315	239,144	52.0%
34401 Rochester	7.2	7.7	0.5	93.9%	50,447	76,922	(26,475)	65.6%	399,663	649,067	61.6%
34402 Tenino	5.6	6.4	0.9	86.5%	48,745	75,672	(26,927)	64.4%	297,644	534,296	55.7%
35200 Wahkiakum	2.0	3.2	1.2	62.4%	49,663	72,387	(22,724)	68.6%	107,285	250,581	42.8%
36101 Dixie	0.2	0.6	0.3	41.5%	56,259	62,160	(5,901)	90.5%	14,791	39,363	37.6%
36140 Walla Walla	22.6	22.4	-0.2	100.7%	51,577	84,321	(32,744)	61.2%	1,275,228	2,070,028	61.6%
36250 College Place	3.1	3.8	0.7	81.3%	52,695	73,632	(20,937)	71.6%	179,181	307,908	58.2%
36300 Touchet	1.4	1.6	0.2	89.1%	53,079	73,811	(20,732)	71.9%	83,324	130,049	64.1%
36400 Columbia (Wal)	3.6	3.8	0.1	96.8%	50,757	77,027	(26,270)	65.9%	202,005	316,561	63.8%
36401 Watsburg	1.6	1.9	0.3	86.5%	62,506	74,703	(12,197)	83.7%	111,543	154,176	72.3%
36402 Prescott	1.2	1.5	0.3	82.9%	60,801	78,793	(17,992)	77.2%	80,859	126,423	64.0%
37501 Bellingham	38.7	39.6	0.9	97.7%	51,775	85,473	(33,698)	60.6%	2,195,835	3,710,679	59.2%
37502 Ferndale	19.8	17.8	-2.0	111.1%	53,882	81,546	(27,664)	66.1%	1,169,602	1,593,131	73.4%
37503 Blaine	7.7	8.0	0.3	96.7%	54,037	80,044	(26,007)	67.5%	456,696	699,657	65.3%
37504 Lynden	9.6	8.6	-1.0	112.2%	47,678	81,211	(33,533)	58.7%	503,182	763,804	65.9%
37505 Meridian	5.9	6.5	0.6	90.3%	49,338	78,574	(29,236)	62.8%	317,426	559,520	56.7%
37506 Nooksack Valley	6.8	7.3	0.5	92.6%	49,964	79,659	(29,695)	62.7%	370,659	637,881	58.1%
37507 Mount Baker	9.1	9.1	0.0	99.9%	49,161	76,720	(27,559)	64.1%	491,152	767,306	64.0%
38126 Lacrosse	0.9	1.6	0.6	59.8%	61,655	65,602	(3,947)	94.0%	64,097	114,085	56.2%
38264 Lamont	0.3	0.6	0.3	55.3%	57,555	71,487	(13,932)	80.5%	20,933	46,987	44.5%
38265 Tekoa	1.0	1.7	0.7	57.5%	68,739	78,741	(10,002)	87.3%	75,678	150,699	50.2%
38267 Pullman	8.5	8.5	0.0	99.7%	51,130	86,723	(35,593)	59.0%	474,136	806,887	58.8%
38300 Colfax	2.9	2.5	-0.4	114.1%	51,544	75,341	(23,797)	68.4%	162,167	207,682	78.1%
38301 Palouse	1.1	1.5	0.4	73.0%	61,140	66,418	(5,278)	92.1%	75,617	112,464	67.2%
38302 Garfield	0.8	1.6	0.8	49.8%	59,841	48,947	10,894	122.3%	53,295	87,558	60.9%
38304 Steptoe	0.3	0.4	0.0	88.0%	37,582	66,085	(28,503)	56.9%	13,174	26,317	50.1%
38306 Colton	1.0	1.8	0.8	56.6%	61,963	72,109	(10,146)	85.9%	68,286	140,343	48.7%
38308 Endicott	0.8	1.3	0.5	63.1%	68,765	71,723	(2,958)	95.9%	63,353	104,648	60.5%
38320 Rosalia	1.3	1.6	0.4	76.9%	64,854	78,168	(13,314)	83.0%	89,944	140,909	63.8%
38322 St. John	0.9	1.3	0.3	74.2%	74,541	71,748	2,793	103.9%	76,595	99,304	77.1%
38324 Oakesdale	0.9	1.3	0.4	66.4%	67,078	79,667	(12,589)	84.2%	64,517	115,453	55.9%
39002 Union Gap	2.2	2.3	0.1	97.2%	56,661	73,461	(16,800)	77.1%	139,038	185,505	75.0%
39003 Naches Valley	6.1	7.0	0.9	87.0%	55,159	76,181	(21,022)	72.4%	369,438	586,483	63.0%
39007 Yakima	53.9	42.4	-11.5	127.1%	56,230	82,230	(26,000)	68.4%	3,317,928	3,816,051	86.9%
39090 East Valley (Yak)	9.0	8.6	-0.3	103.8%	52,021	81,264	(29,243)	64.0%	510,037	767,659	66.4%
39119 Selah	13.1	11.9	-1.2	110.1%	55,332	80,403	(25,071)	68.8%	793,626	1,047,539	75.8%
39120 Mabton	3.3	4.2	0.9	78.1%	58,618	73,534	(14,916)	79.7%	212,999	341,940	62.3%
39200 Grandview	11.8	11.4	-0.4	103.8%	53,046	75,350	(22,304)	70.4%	685,992	938,799	73.1%
39201 Sunnyside	20.8	16.2	-4.6	128.3%	47,745	84,161	(36,416)	56.7%	1,085,605	1,491,968	72.8%
39202 Toppenish	12.7	11.4	-1.3	111.2%	55,428	83,939	(28,511)	66.0%	769,015	1,046,990	73.5%
39203 Highland	4.5	4.7	0.2	95.8%	56,070	74,139	(18,069)	75.6%	275,236	379,732	72.5%
39204 Granger	5.0	3.7	-1.3	136.2%	54,738	74,472	(19,734)	73.5%	300,359	299,924	100.1%
39205 Zillah	5.0	5.3	0.3	94.0%	54,220	77,364	(23,144)	70.1%	296,685	450,232	65.9%
39207 Wapato	12.8	13.0	0.2	98.6%	53,389	85,269	(31,880)	62.6%	748,972	1,212,625	61.8%
39208 West Valley (Yak)	17.4	15.6	-1.9	112.0%	50,451	83,809	(33,358)	60.2%	963,092	1,428,127	67.4%
39209 Mount Adams	4.1	6.1	2.0	67.4%	55,685	69,631	(13,946)	80.0%	250,288	464,607	53.9%

**Appendix 5
2002-03 General Apportionment Program Certificated Instructional Staff
State Formula Staff and Salary Allocations Compared With District Actual:**

District Name	Certificated Instructional FTE Staff Units				State Total Cert. Instruct. Staff Salary Allocation **	District Total Cert. Instruct. Staff Salary Expense **	Difference Allocation versus Actuals	Formula Funding As A % Of Actual Exp.
	Formula Allocated FTEs	District Actual FTEs	Difference Actual vs Allocated	Actual FTEs As A % Of Allocated FTEs				
State Summary	46,936.1	47,983.4	1,047.3	102.2%	2,350,315,062	2,399,143,735	(48,828,673)	98.0%
01109 Washtucna	12.7	11.6	-1.1	91.6%	648,138	594,229	53,909	109.1%
01122 Benge	2.0	1.8	-0.2	90.7%	103,131	92,880	10,251	111.0%
01147 Othello	142.3	141.0	-1.4	99.0%	6,933,977	6,866,532	67,444	101.0%
01158 Lind	17.0	16.8	-0.2	99.0%	848,042	839,842	8,200	101.0%
01160 Ritzville	22.8	23.4	0.6	102.8%	1,248,752	1,283,706	(34,955)	97.3%
02250 Clarkston	129.0	128.2	-0.8	99.3%	6,778,290	6,738,779	39,511	100.6%
02420 Asotin-Anatone	29.7	30.7	0.9	103.1%	1,628,992	1,679,160	(50,169)	97.0%
03017 Kennewick	665.1	682.1	17.0	102.6%	34,642,672	35,516,328	(873,655)	97.5%
03050 Paterson	5.8	4.9	-0.8	85.4%	266,923	227,893	39,030	117.1%
03052 Kiona-Benton City	75.3	79.1	3.8	105.0%	3,751,255	3,938,366	(187,111)	95.2%
03053 Finley	48.5	48.8	0.4	100.7%	2,540,469	2,559,382	(18,912)	99.3%
03116 Prosser	128.8	137.0	8.2	106.4%	6,530,499	6,946,325	(415,827)	94.0%
03400 Richland	448.1	452.9	4.8	101.1%	22,482,130	22,724,930	(242,801)	98.9%
04019 Manson	32.3	31.9	-0.5	98.6%	1,639,929	1,616,268	23,661	101.5%
04069 Stehekin	2.0	1.0	-1.0	49.1%	120,875	59,369	61,506	203.6%
04127 Entiat	22.8	23.7	0.9	104.1%	1,063,523	1,106,785	(43,263)	96.1%
04129 Lake Chelan	65.4	61.6	-3.7	94.3%	3,659,637	3,450,497	209,139	106.1%
04222 Cashmere	68.8	68.2	-0.6	99.1%	3,581,387	3,532,333	49,054	101.4%
04228 Cascade	67.6	65.1	-2.5	96.3%	3,544,555	3,414,448	130,106	103.8%
04246 Wenatchee	331.2	330.2	-1.0	99.7%	16,666,072	16,523,189	142,883	100.9%
05121 Port Angeles	216.5	210.4	-6.1	97.2%	11,377,624	11,056,536	321,087	102.9%
05313 Crescent	16.1	16.1	-0.1	99.5%	829,996	825,556	4,439	100.5%
05323 Sequim	129.1	126.9	-2.3	98.3%	6,944,799	6,823,498	121,301	101.8%
05401 Cape Flattery	35.2	39.5	4.2	112.0%	1,718,644	1,947,771	(229,127)	88.2%
05402 Quillayute Valley	60.7	60.2	-0.5	99.1%	3,162,554	3,135,449	27,105	100.9%
06037 Vancouver	1013.4	1027.1	13.7	101.4%	50,001,400	50,526,791	(525,391)	99.0%
06098 Hockinson	78.6	71.7	-6.9	91.2%	4,206,391	3,837,739	368,652	109.6%
06101 La Center	60.8	64.3	3.5	105.7%	2,948,482	3,115,806	(167,325)	94.6%
06103 Green Mountain	6.2	5.8	-0.3	94.6%	288,188	271,121	17,067	106.3%
06112 Washougal	121.8	125.0	3.1	102.6%	5,950,775	6,103,716	(152,941)	97.5%
06114 Evergreen (Clark)	1099.7	1128.5	28.8	102.6%	54,555,867	55,984,406	(1,428,540)	97.4%
06117 Camas	202.2	200.0	-2.2	98.9%	9,824,525	9,717,134	107,390	101.1%
06119 Battle Ground	554.4	527.7	-26.7	95.2%	27,924,020	26,587,188	1,336,831	105.0%
06122 Ridgefield	84.6	83.5	-1.1	98.6%	4,344,607	4,289,004	55,603	101.3%
07002 Dayton	30.1	31.9	1.8	106.1%	1,598,322	1,695,833	(97,511)	94.2%
07035 Starbuck	2.9	2.0	-0.9	70.0%	144,373	96,799	47,574	149.1%
08122 Longview	338.5	336.3	-2.3	99.3%	17,837,757	17,724,864	112,893	100.6%
08130 Toutle Lake	31.9	31.3	-0.6	98.2%	1,672,970	1,645,402	27,568	101.7%
08401 Castle Rock	63.4	61.2	-2.2	96.5%	3,105,515	2,996,951	108,564	103.6%
08402 Kalama	46.4	48.1	1.7	103.6%	2,204,383	2,283,259	(78,876)	96.5%
08404 Woodland	91.5	89.0	-2.5	97.3%	4,702,174	4,573,509	128,666	102.8%
08458 Kelso	244.1	252.2	8.1	103.3%	12,284,180	12,745,329	(461,150)	96.4%
09013 Orondo	9.8	9.2	-0.6	94.0%	539,472	506,941	32,531	106.4%
09075 Bridgeport	32.5	29.9	-2.6	92.0%	1,635,651	1,504,033	131,618	108.8%
09102 Palisades	2.8	2.5	-0.3	90.6%	121,640	110,279	11,360	110.3%
09206 Eastmont	248.0	259.2	11.2	104.5%	12,980,391	13,565,146	(584,756)	95.7%
09207 Mansfield	12.7	11.5	-1.2	90.6%	620,611	561,962	58,650	110.4%
09209 Waterville	20.3	20.4	0.1	100.3%	933,664	936,739	(3,075)	99.7%
10003 Keller	3.3	2.9	-0.4	89.1%	165,896	147,754	18,142	112.3%
10050 Curlew	17.0	14.4	-2.7	84.4%	916,231	772,615	143,616	118.6%
10065 Orient	4.8	4.2	-0.6	87.0%	249,365	216,864	32,500	115.0%
10070 Inchelium	16.5	20.8	4.3	126.1%	833,420	1,051,183	(217,763)	79.3%
10309 Republic	27.0	26.0	-1.0	96.4%	1,341,719	1,293,209	48,510	103.8%
11001 Pasco	446.3	464.2	17.9	104.0%	21,709,907	22,577,928	(868,020)	96.2%
11051 North Franklin	87.0	92.0	5.0	105.7%	4,304,932	4,551,804	(246,872)	94.6%
11054 Star	2.0	1.0	-1.0	48.9%	95,284	46,617	48,668	204.4%
11056 Kahlolus	12.7	11.2	-1.5	88.6%	607,712	538,182	69,529	112.9%
12110 Pomeroy	23.2	23.9	0.7	103.2%	1,300,656	1,342,238	(41,582)	96.9%
13073 Wahluke	74.9	80.5	5.6	107.5%	3,408,251	3,665,311	(257,060)	93.0%
13144 Quincy	104.7	107.5	2.8	102.7%	4,991,418	5,123,162	(131,744)	97.4%
13146 Warden	45.4	44.6	-0.8	98.3%	2,249,357	2,211,399	37,958	101.7%
13151 Coulee-Hartline	15.9	17.1	1.2	107.8%	770,659	830,502	(59,843)	92.8%
13156 Soap Lake	28.1	24.3	-3.8	86.6%	1,286,548	1,113,676	172,872	115.5%
13160 Royal	64.2	66.5	2.3	103.6%	3,033,132	3,142,044	(108,912)	96.5%
13161 Moses Lake	305.1	304.9	-0.2	99.9%	15,266,727	15,274,923	(8,196)	99.9%
13165 Ephrata	103.5	103.4	-0.1	99.9%	5,340,968	5,333,758	7,210	100.1%
13167 Wilson Creek	12.8	12.4	-0.4	96.5%	696,508	672,392	24,116	103.6%
13301 Grand Coulee Dam	39.3	41.1	1.8	104.7%	2,107,941	2,207,069	(99,129)	95.5%

**Appendix 5
2002-03 General Apportionment Program Certificated Instructional Staff
State Formula Staff and Salary Allocations Compared With District Actual:**

District Name	Certificated Instructional FTE Staff Units				State Total Cert. Instruct. Staff Salary Allocation **	District Total Cert. Instruct. Staff Salary Expense **	Difference Allocation versus Actuals	Formula Funding As A % Of Actual Exp.
	Formula Allocated FTEs	District Actual FTEs	Difference Actual vs Allocated	Actual FTEs As A % Of Allocated FTEs				
14005 Aberdeen	181.0	185.9	4.9	102.7%	8,678,504	8,914,185	(235,681)	97.4%
14028 Hoquiam	97.5	95.4	-2.1	97.9%	5,018,917	4,911,412	107,505	102.2%
14064 North Beach	33.0	34.7	1.7	105.2%	1,596,914	1,672,446	(75,532)	95.5%
14065 McCleary	13.1	14.8	1.7	112.9%	680,151	759,026	(78,874)	89.6%
14066 Montesano	59.1	61.5	2.4	104.1%	2,982,307	3,107,855	(125,548)	96.0%
14068 Elma	91.2	97.7	6.5	107.1%	4,889,562	5,228,638	(339,076)	93.5%
14077 Taholah	16.7	17.7	1.0	105.9%	763,695	807,523	(43,828)	94.6%
14097 Quinalt	18.0	17.7	-0.3	98.3%	844,847	830,788	14,059	101.7%
14099 Cosmopolis	8.6	8.3	-0.4	95.9%	495,180	474,444	20,736	104.4%
14104 Satsop	2.8	3.1	0.4	113.8%	154,097	175,510	(21,413)	87.8%
14117 Wishkah Valley	16.4	16.2	-0.2	99.0%	848,659	840,187	8,472	101.0%
14172 Ocosta	35.6	36.3	0.7	101.9%	1,815,578	1,850,498	(34,920)	98.1%
14400 Oakville	18.4	18.4	0.0	100.0%	944,037	944,497	(460)	100.0%
15201 Oak Harbor	279.2	283.6	4.4	101.6%	14,341,009	14,568,029	(227,020)	98.4%
15204 Coupeville	52.4	54.7	2.2	104.2%	2,772,902	2,892,314	(119,412)	95.9%
15206 South Whidbey	103.5	109.6	6.1	105.9%	5,461,343	5,782,679	(321,336)	94.4%
16020 Queets-Clearwater	3.7	3.5	-0.2	95.1%	170,738	162,387	8,351	105.1%
16046 Brinnon	3.7	3.7	0.0	99.7%	161,853	161,408	446	100.3%
16048 Quilcene	17.8	17.6	-0.3	98.6%	925,623	912,672	12,951	101.4%
16049 Chimacum	60.6	64.2	3.6	106.0%	3,070,008	3,254,590	(184,581)	94.3%
16050 Port Townsend	75.8	78.7	2.9	103.9%	3,929,701	4,006,225	(76,524)	98.1%
17001 Seattle	2155.7	2180.0	24.3	101.1%	106,339,779	107,288,438	(948,658)	99.1%
17210 Federal Way	1020.1	1053.1	33.1	103.2%	48,501,989	50,073,646	(1,571,657)	96.9%
17216 Enumclaw	231.4	238.3	7.0	103.0%	11,639,204	11,989,618	(350,414)	97.1%
17400 Mercer Island	193.8	199.0	5.2	102.7%	9,615,650	9,843,844	(228,194)	97.7%
17401 Highline	831.5	907.4	75.8	109.1%	39,240,530	42,869,660	(3,629,131)	91.5%
17402 Vashon Island	71.4	80.3	8.9	112.4%	3,650,731	4,098,837	(448,106)	89.1%
17403 Renton	601.9	596.8	-5.1	99.2%	29,250,622	29,002,365	248,257	100.9%
17404 Skykomish	12.7	10.1	-2.6	79.3%	687,339	544,775	142,564	126.2%
17405 Bellevue	727.1	783.1	56.0	107.7%	33,805,833	36,380,687	(2,574,854)	92.9%
17406 Tukwila	121.2	119.4	-1.8	98.5%	5,458,893	5,390,853	68,040	101.3%
17407 Riverview	134.3	145.6	11.3	108.4%	6,568,129	7,120,276	(552,147)	92.2%
17408 Auburn	619.1	648.7	29.5	104.8%	30,438,814	31,912,081	(1,473,267)	95.4%
17409 Tahoma	286.7	274.4	-12.3	95.7%	13,932,310	13,335,477	596,833	104.5%
17410 Snoqualmie Valley	216.3	215.8	-0.5	99.8%	10,707,554	10,679,550	28,004	100.3%
17411 Issaquah	672.8	649.3	-23.6	96.5%	31,908,335	30,775,861	1,132,474	103.7%
17412 Shoreline	462.8	481.7	18.9	104.1%	22,887,494	23,820,216	(932,722)	96.1%
17414 Lake Washington	1099.8	1117.1	17.3	101.6%	55,201,503	56,094,051	(892,548)	98.4%
17415 Kent	1230.4	1359.7	129.3	110.5%	59,174,487	65,299,964	(6,125,478)	90.6%
17417 Northshore	928.7	934.6	5.9	100.6%	50,216,567	50,293,094	(76,526)	99.8%
18100 Bremerton	280.6	293.5	12.9	104.6%	14,325,567	14,983,349	(657,782)	95.6%
18303 Bainbridge Island	189.5	190.6	1.1	100.6%	9,644,110	9,677,010	(32,900)	99.7%
18400 North Kitsap	326.0	339.1	13.1	104.0%	16,349,715	17,007,564	(657,848)	96.1%
18401 Central Kitsap	611.1	657.1	46.0	107.5%	31,381,323	33,512,517	(2,131,194)	93.6%
18402 South Kitsap	513.5	536.6	23.1	104.5%	25,644,715	26,798,115	(1,153,400)	95.7%
19007 Damman	2.8	2.0	-0.8	72.5%	153,848	111,483	42,365	138.0%
19028 Easton	12.9	11.0	-1.9	85.2%	713,647	607,867	105,780	117.4%
19400 Thorp	15.6	15.2	-0.4	97.4%	828,305	806,867	21,438	102.7%
19401 Ellensburg	134.0	131.8	-2.1	98.4%	6,779,435	6,669,366	110,069	101.7%
19403 Kittitas	29.2	31.0	1.9	106.4%	1,480,649	1,583,904	(103,256)	93.5%
19404 Cle Elum-Roslyn	45.0	46.7	1.7	103.8%	2,275,198	2,363,311	(88,113)	96.3%
20094 Wishram	12.7	8.7	-3.9	68.9%	578,159	395,975	182,184	146.0%
20203 Bickleton	12.8	11.5	-1.3	89.5%	619,378	555,276	64,102	111.5%
20215 Centerville	4.3	4.5	0.2	105.5%	241,642	254,900	(13,258)	94.8%
20400 Trout Lake	14.0	11.8	-2.1	84.8%	714,512	605,578	108,935	118.0%
20401 Glenwood	12.7	10.1	-2.6	79.7%	618,220	492,186	126,035	125.6%
20402 Klickitat	14.6	13.6	-1.1	92.6%	765,664	722,591	43,074	106.0%
20403 Roosevelt	2.4	1.3	-1.0	56.9%	111,704	63,586	48,117	175.7%
20404 Goldendale	56.8	61.0	4.1	107.3%	3,089,603	3,317,213	(227,609)	93.1%
20405 White Salmon	59.3	63.0	3.6	106.1%	3,092,617	3,281,729	(189,112)	94.2%
20406 Lyle	22.3	22.7	0.3	101.5%	1,186,694	1,204,527	(17,833)	98.5%
21014 Napavine	32.5	35.0	2.5	107.6%	1,690,439	1,819,733	(129,294)	92.9%
21018 Vader	4.2	4.1	-0.1	97.9%	263,183	254,506	8,677	103.4%
21036 Evaline	2.8	1.9	-0.9	68.1%	141,466	96,359	45,107	146.8%
21206 Mossyrock	31.7	32.9	1.1	103.5%	1,555,691	1,614,235	(58,544)	96.4%
21214 Morton	25.2	23.8	-1.4	94.4%	1,194,738	1,129,641	65,098	105.8%
21226 Adna	27.2	26.0	-1.3	95.3%	1,435,465	1,368,516	66,949	104.9%
21232 Winlock	37.5	38.3	0.9	102.3%	2,003,427	2,050,172	(46,745)	97.7%
21234 Boistfort	4.6	5.1	0.5	110.7%	247,756	279,263	(31,507)	88.7%

Appendix 5
2002-03 General Apportionment Program Certificated Instructional Staff
State Formula Staff and Salary Allocations Compared With District Actual:

District Name	Certificated Instructional FTE Staff Units				State Total Cert. Instruct. Staff Salary Allocation **	District Total Cert. Instruct. Staff Salary Expense **	Difference Allocation versus Actuals	Formula Funding As A % Of Actual Exp.
	Formula Allocated FTEs	District Actual FTEs	Difference Actual vs Allocated	Actual FTEs As A % Of Allocated FTEs				
21237 Toledo	46.1	47.3	1.2	102.6%	2,345,320	2,405,273	(59,953)	97.5%
21300 Onalaska	40.2	40.0	-0.2	99.5%	2,080,632	2,069,471	11,162	100.5%
21301 Pe Ell	21.2	18.9	-2.2	89.4%	1,050,928	939,617	111,311	111.8%
21302 Chehalis	128.0	130.1	2.1	101.6%	6,855,415	6,965,621	(110,207)	98.4%
21303 White Pass	32.6	34.6	2.0	106.1%	1,692,562	1,795,096	(102,534)	94.3%
21401 Centralia	152.1	157.1	5.0	103.3%	7,708,916	7,962,806	(253,890)	96.8%
22008 Sprague	12.4	11.1	-1.3	89.3%	636,489	568,241	68,249	112.0%
22009 Reardan-Edwall	33.7	36.1	2.4	107.2%	1,708,368	1,830,627	(122,259)	93.3%
22017 Almira	12.7	12.3	-0.4	97.2%	660,980	642,677	18,303	102.8%
22073 Creston	12.7	11.2	-1.5	88.5%	617,318	546,465	70,853	113.0%
22105 Odessa	18.3	19.0	0.7	103.9%	956,307	993,306	(36,999)	96.3%
22200 Wilbur	16.3	14.8	-1.5	90.9%	861,871	783,510	78,361	110.0%
22204 Harrington	13.5	12.8	-0.7	95.0%	713,864	677,969	35,895	105.3%
22207 Davenport	25.9	26.2	0.3	101.1%	1,386,039	1,395,194	(9,154)	99.3%
23042 Southside	13.2	14.4	1.2	109.0%	680,490	733,812	(53,322)	92.7%
23054 Grapeview	8.3	9.1	0.8	109.2%	457,150	499,599	(42,449)	91.5%
23309 Shelton	183.4	190.1	6.7	103.7%	9,182,429	9,519,303	(336,874)	96.5%
23311 Mary M. Knight	16.3	16.9	0.6	104.0%	846,511	880,022	(33,510)	96.2%
23402 Pioneer	37.1	40.8	3.7	110.1%	1,866,963	2,054,910	(187,947)	90.9%
23403 North Mason	109.9	113.8	3.9	103.6%	5,510,203	5,707,468	(197,266)	96.5%
23404 Hood Canal	15.4	16.7	1.3	108.2%	806,409	872,187	(65,778)	92.5%
24014 Nespelem	8.6	10.8	2.2	125.0%	445,684	557,301	(111,616)	80.0%
24019 Omak	90.9	103.1	12.2	113.4%	4,912,390	5,573,081	(660,691)	88.1%
24105 Okanogan	44.8	45.5	0.7	101.5%	2,255,760	2,288,704	(32,944)	98.6%
24111 Brewster	46.5	47.3	0.8	101.7%	2,339,225	2,379,935	(40,710)	98.3%
24122 Pateros	18.7	15.6	-3.1	83.3%	958,781	798,377	160,404	120.1%
24350 Methow Valley	30.6	31.0	0.4	101.3%	1,645,771	1,665,741	(19,970)	98.8%
24404 Tonasket	51.4	50.9	-0.5	99.0%	2,576,335	2,550,750	25,585	101.0%
24410 Oroville	37.8	39.3	1.6	104.1%	1,921,247	1,999,461	(78,214)	96.1%
25101 Ocean Beach	55.5	55.1	-0.4	99.3%	2,864,333	2,843,619	20,714	100.7%
25116 Raymond	29.0	30.0	0.9	103.2%	1,532,864	1,582,628	(49,763)	96.9%
25118 South Bend	30.5	32.6	2.0	106.6%	1,583,031	1,687,296	(104,265)	93.8%
25155 Naselle Grays R.	20.3	18.8	-1.5	92.6%	995,404	922,195	73,209	107.9%
25160 Willapa Valley	23.9	24.9	1.0	104.2%	1,266,546	1,320,265	(53,719)	95.9%
25200 North River	12.7	9.7	-3.0	76.4%	673,055	514,346	158,709	130.9%
26056 Newport	55.8	56.2	0.4	100.7%	3,034,457	3,058,042	(23,585)	99.2%
26059 Cusick	18.8	18.4	-0.4	97.9%	1,040,047	1,017,894	22,153	102.2%
26070 Selkirk	21.7	21.3	-0.4	98.4%	1,167,467	1,147,249	20,218	101.8%
27001 Steilacoom Hist.	98.5	104.8	6.3	106.4%	4,878,811	5,205,292	(326,481)	93.7%
27003 Puyallup	944.5	993.5	49.0	105.2%	47,990,884	50,441,075	(2,450,191)	95.1%
27010 Tacoma	1512.5	1567.2	54.7	103.6%	73,579,416	74,555,325	(975,909)	98.7%
27019 Carbonado	9.2	10.5	1.3	114.1%	459,235	524,211	(64,976)	87.6%
27083 University Place	242.2	258.0	15.7	106.5%	12,367,085	13,170,264	(803,179)	93.9%
27320 Sumner	366.7	366.3	-0.4	99.9%	17,638,045	17,618,598	19,447	100.1%
27343 Dieringer	54.6	50.2	-4.4	91.9%	2,824,000	2,596,503	227,498	108.8%
27344 Orting	85.7	89.2	3.5	104.1%	4,344,862	4,523,070	(178,208)	96.1%
27400 Clover Park	595.4	658.1	62.7	110.5%	28,025,544	30,786,771	(2,761,227)	91.0%
27401 Peninsula	428.9	440.7	11.8	102.8%	22,415,149	23,032,654	(617,505)	97.3%
27402 Franklin Pierce	357.1	375.0	17.9	105.0%	17,024,120	17,876,137	(852,018)	95.2%
27403 Bethel	773.4	732.4	-41.0	94.7%	37,911,823	35,902,275	2,009,549	105.6%
27404 Eatonville	96.7	102.9	6.1	106.3%	4,724,995	5,025,496	(300,501)	94.0%
27416 White River	201.5	210.3	8.7	104.3%	10,021,439	10,456,149	(434,709)	95.8%
27417 Fife	145.9	143.3	-2.6	98.2%	7,323,201	7,194,466	128,736	101.8%
28010 Shaw Island	3.0	2.0	-1.0	67.5%	135,831	91,625	44,207	148.2%
28137 Orcas Island	28.8	32.7	3.9	113.5%	1,458,824	1,655,322	(196,498)	88.1%
28144 Lopez Island	19.3	19.2	-0.1	99.5%	1,063,364	1,057,922	5,442	100.5%
28149 San Juan Island	45.2	45.1	-0.1	99.8%	2,395,871	2,390,757	5,114	100.2%
29011 Concrete	39.6	38.6	-1.0	97.5%	1,988,948	1,938,768	50,180	102.6%
29100 Burlington-Edison	166.1	164.8	-1.3	99.2%	8,215,384	8,151,941	63,443	100.8%
29101 Sedro-Woolley	208.8	212.2	3.4	101.6%	10,368,812	10,540,169	(171,357)	98.4%
29103 Anacortes	144.3	139.8	-4.5	96.9%	7,621,203	7,398,204	222,999	103.0%
29311 La Conner	31.9	37.4	5.6	117.4%	1,643,855	1,930,283	(286,428)	85.2%
29317 Conway	20.3	20.6	0.3	101.6%	1,119,421	1,137,886	(18,466)	98.4%
29320 Mount Vernon	262.7	271.3	8.6	103.3%	13,237,005	13,668,947	(431,942)	96.8%
30002 Skamania	3.7	5.3	1.6	143.2%	197,512	281,684	(84,172)	70.1%
30029 Mount Pleasant	3.6	3.4	-0.2	95.5%	169,124	160,831	8,293	105.2%
30031 Mill A	4.5	5.0	0.4	109.4%	216,275	240,924	(24,649)	89.8%
30303 Stevenson-Carson	49.6	54.5	4.9	109.8%	2,536,077	2,784,023	(247,946)	91.1%
31002 Everett	844.0	838.2	-5.8	99.3%	44,638,371	44,268,305	370,067	100.8%

**Appendix 5
2002-03 General Apportionment Program Certificated Instructional Staff
State Formula Staff and Salary Allocations Compared With District Actual:**

District Name	Certificated Instructional FTE Staff Units				State Total Cert. Instruct. Staff Salary Allocation **	District Total Cert. Instruct. Staff Salary Expense **	Difference Allocation versus Actuals	Formula Funding As A % Of Actual Exp.
	Formula Allocated FTEs	District Actual FTEs	Difference Actual vs Allocated	Actual FTEs As A % Of Allocated FTEs				
31004 Lake Stevens	331.2	332.0	0.8	100.3%	15,361,788	15,404,570	(42,782)	99.7%
31006 Mukilteo	668.1	686.5	18.4	102.8%	32,479,499	33,291,316	(811,817)	97.6%
31015 Edmonds	996.4	1027.0	30.6	103.1%	48,483,413	49,963,548	(1,480,136)	97.0%
31016 Arlington	236.5	243.4	6.8	102.9%	11,662,112	11,999,376	(337,263)	97.2%
31025 Marysville	542.7	535.2	-7.5	98.6%	28,026,961	27,632,187	394,774	101.4%
31063 Index	3.7	2.9	-0.8	78.5%	163,963	128,930	35,033	127.2%
31103 Monroe	287.6	265.3	-22.3	92.3%	14,723,342	13,584,280	1,139,062	108.4%
31201 Snohomish	410.4	381.2	-29.2	92.9%	19,772,192	18,419,725	1,352,467	107.3%
31306 Lakewood	117.2	122.6	5.4	104.6%	5,437,593	5,687,249	(249,656)	95.6%
31311 Sultan	105.4	106.9	1.5	101.4%	4,879,103	4,956,145	(77,043)	98.4%
31330 Darrington	30.6	30.2	-0.4	98.8%	1,637,546	1,618,026	19,520	101.2%
31332 Granite Falls	109.6	109.5	-0.1	99.9%	4,945,156	4,939,302	5,854	100.1%
31401 Stanwood-Camano	256.0	251.3	-4.7	98.2%	12,729,843	12,496,396	233,447	101.9%
32081 Spokane	1450.5	1530.0	79.5	105.5%	75,576,044	79,723,243	(4,147,199)	94.8%
32123 Orchard Prairie	3.7	3.7		100.0%	213,408	213,407	2	100.0%
32312 Great Northern	2.8	3.0	0.2	107.2%	133,369	143,032	(9,663)	93.2%
32325 Nine Mile Falls	74.7	78.5	3.8	105.1%	3,768,248	3,959,090	(190,843)	95.2%
32326 Medical Lake	106.0	111.3	5.3	105.0%	5,449,626	5,731,906	(282,279)	95.1%
32354 Mead	395.4	405.9	10.5	102.7%	20,457,764	21,000,106	(542,342)	97.4%
32356 Central Valley	519.8	558.2	38.4	107.4%	26,807,985	28,791,196	(1,983,211)	93.1%
32358 Freeman	42.8	44.9	2.1	104.9%	2,236,804	2,345,808	(109,004)	95.4%
32360 Cheney	158.5	176.9	18.4	111.6%	8,086,750	9,025,295	(938,545)	89.6%
32361 East Valley (Spo)	211.9	213.8	1.9	100.9%	11,133,828	11,228,348	(94,520)	99.2%
32362 Liberty	27.4	27.6	0.2	100.6%	1,407,557	1,416,686	(9,128)	99.4%
32363 West Valley (Spo)	168.0	165.3	-2.7	98.4%	8,795,640	8,599,178	196,463	102.3%
32414 Deer Park	94.1	91.9	-2.2	97.6%	4,770,636	4,658,229	112,407	102.4%
32416 Riverside	90.6	89.5	-1.1	98.7%	4,768,936	4,707,180	61,756	101.3%
33030 Onion Creek	3.7	3.1	-0.6	83.4%	192,899	164,137	28,763	117.5%
33036 Chewelah	57.5	58.7	1.2	102.1%	3,135,543	3,201,022	(65,479)	98.0%
33049 Wellpinit	25.1	33.5	8.4	133.7%	1,193,386	1,595,019	(401,633)	74.8%
33070 Valley	8.1	7.6	-0.5	94.1%	406,470	382,324	24,146	106.3%
33115 Colville	100.8	104.2	3.4	103.3%	5,381,587	5,561,581	(179,994)	96.8%
33183 Loon Lake	7.9	7.3	-0.7	91.8%	427,067	382,336	44,731	111.7%
33202 Summit Valley	5.0	3.9	-1.1	77.4%	230,468	178,412	52,056	129.2%
33205 Evergreen (Ste)	2.3	1.9	-0.3	85.5%	131,571	112,543	19,028	116.9%
33206 Columbia (Ste)	15.9	17.0	1.1	106.9%	807,237	863,129	(55,892)	93.5%
33207 Mary Walker	31.1	28.4	-2.6	91.5%	1,578,316	1,445,436	132,879	109.2%
33211 Northport	14.8	12.9	-2.0	86.7%	764,849	666,155	98,694	114.8%
33212 Kettle Falls	39.8	37.4	-2.4	93.9%	2,180,500	2,048,359	132,141	106.5%
34002 Yelm	215.7	216.3	0.7	100.3%	10,655,197	10,688,045	(32,848)	99.7%
34003 North Thurston	602.8	642.4	39.7	106.6%	31,526,594	33,608,913	(2,082,319)	93.8%
34033 Tumwater	294.9	289.0	-6.0	98.0%	15,471,347	15,158,919	312,428	102.1%
34111 Olympia	413.3	419.3	6.0	101.5%	21,759,499	22,064,767	(305,268)	98.6%
34307 Rainier	43.0	49.8	6.8	115.8%	2,211,573	2,561,991	(350,418)	86.3%
34324 Griffin	31.3	32.0	0.7	102.3%	1,561,438	1,596,839	(35,400)	97.8%
34401 Rochester	88.6	91.1	2.4	102.7%	4,750,866	4,881,427	(130,561)	97.3%
34402 Tenino	67.8	68.9	1.1	101.7%	3,490,929	3,548,885	(57,956)	98.4%
35200 Wahkiakum	25.7	22.7	-3.0	88.3%	1,295,673	1,144,018	151,655	113.3%
36101 Dixie	2.8	3.0	0.2	108.7%	106,994	116,298	(9,304)	92.0%
36140 Walla Walla	274.1	289.2	15.1	105.5%	13,799,839	14,563,324	(763,486)	94.8%
36250 College Place	38.9	41.4	2.4	106.2%	1,888,088	2,005,496	(117,408)	94.1%
36300 Touchet	20.1	19.3	-0.8	95.9%	1,046,477	1,003,062	43,415	104.3%
36400 Columbia (Wal)	44.8	46.5	1.7	103.7%	2,276,087	2,359,096	(83,010)	96.5%
36401 Waitsburg	22.0	22.4	0.3	101.4%	1,160,679	1,177,365	(16,686)	98.6%
36402 Prescott	17.9	18.8	0.9	105.3%	962,755	1,013,441	(50,686)	95.0%
37501 Bellingham	471.4	498.6	27.1	105.8%	23,822,212	25,190,796	(1,368,584)	94.6%
37502 Ferndale	241.5	257.0	15.5	106.4%	12,090,522	12,863,662	(773,140)	94.0%
37503 Blaine	93.4	90.6	-2.8	97.0%	4,645,455	4,504,985	140,470	103.1%
37504 Lynden	117.5	116.4	-1.1	99.0%	6,067,511	6,009,763	57,748	101.0%
37505 Meridian	71.5	73.7	2.2	103.0%	3,643,710	3,754,030	(110,320)	97.1%
37506 Nooksack Valley	82.3	86.1	3.8	104.6%	4,027,014	4,211,481	(184,467)	95.6%
37507 Mount Baker	111.1	115.3	4.2	103.8%	5,395,100	5,600,376	(205,276)	96.3%
38126 Lacrosse	14.6	15.6	1.0	107.0%	712,629	762,737	(50,109)	93.4%
38264 Lamont	3.8	3.1	-0.7	80.4%	215,437	173,229	42,208	124.4%
38265 Tekoa	15.3	14.3	-0.9	93.8%	780,354	731,943	48,412	106.6%
38267 Pullman	103.2	102.0	-1.1	98.9%	5,528,684	5,468,506	60,178	101.1%
38300 Colfax	35.2	36.3	1.2	103.3%	1,867,978	1,929,130	(61,152)	96.8%
38301 Palouse	16.4	16.2	-0.1	99.2%	857,481	855,888	1,592	100.2%
38302 Garfield	12.9	11.4	-1.4	89.0%	606,416	537,630	68,786	112.8%

Appendix 5
2002-03 General Apportionment Program Certificated Instructional Staff
State Formula Staff and Salary Allocations Compared With District Actual:

<u>District Name</u>	Certificated Instructional FTE Staff Units				State Total Cert. Instruct. Staff Salary Allocation **	DistrictTotal Cert. Instruct. Staff Salary Expense **	Difference Allocation versus Actuals	Formula Funding As A % Of Actual Exp.
	Formula Allocated FTEs	District Actual FTEs	Difference Actual vs Allocated	Actual FTEs As A % Of Allocated FTEs				
38304 Steptoe	3.7	3.3	-0.4	90.5%	200,491	181,372	19,119	110.5%
38306 Colton	15.1	12.6	-2.5	83.8%	764,497	639,444	125,053	119.6%
38308 Endicott	12.9	10.8	-2.1	83.5%	685,210	572,330	112,880	119.7%
38320 Rosalia	18.3	18.2	-0.1	99.6%	873,321	869,759	3,562	100.4%
38322 St. John	14.5	14.5	0.0	100.1%	704,671	705,406	(735)	99.9%
38324 Oakesdale	13.7	12.3	-1.4	89.7%	731,324	656,300	75,024	111.4%
39002 Union Gap	28.2	29.6	1.4	104.9%	1,368,841	1,438,681	(69,840)	95.1%
39003 Naches Valley	74.5	77.0	2.6	103.4%	3,609,960	3,733,934	(123,975)	96.7%
39007 Yakima	660.9	645.3	-15.6	97.6%	33,033,634	32,270,121	763,513	102.4%
39090 East Valley (Yak)	109.4	114.3	4.9	104.5%	5,496,108	5,745,071	(248,963)	95.7%
39119 Selah	159.7	154.8	-4.9	97.0%	8,423,408	8,167,515	255,893	103.1%
39120 Mabton	42.0	41.2	-0.8	98.1%	2,040,281	1,998,857	41,424	102.1%
39200 Grandview	145.1	142.1	-3.0	98.0%	7,026,227	6,882,656	143,572	102.1%
39201 Sunnyside	256.0	246.7	-9.3	96.4%	12,498,844	12,044,437	454,407	103.8%
39202 Toppenish	155.2	154.9	-0.4	99.7%	7,576,734	7,557,573	19,161	100.3%
39203 Highland	54.8	56.0	1.2	102.3%	2,801,916	2,865,782	(63,866)	97.8%
39204 Granger	61.8	61.8	0.0	100.1%	3,027,028	3,030,178	(3,150)	99.9%
39205 Zillah	60.9	57.5	-3.4	94.4%	2,931,214	2,765,987	165,228	106.0%
39207 Wapato	155.5	153.3	-2.2	98.6%	7,434,556	7,318,462	116,095	101.6%
39208 West Valley (Yak)	211.9	201.7	-10.2	95.2%	10,865,602	10,341,741	523,860	105.1%
39209 Mount Adams	51.5	59.2	7.8	115.1%	2,572,501	2,961,375	(388,873)	86.9%

** Note: Cost calculations include mandatory fringe benefit rate of 9.57 percent.

Appendix 6
2002-03 General Apportionment Formula Non-Employee Related Costs (NERC)
State Allocations Compared With District Net Expenditures*

<u>School District</u>	State Formula NERC Allocation, Prog 01, 31,45	Net NERC Expenditure, Prog. 01,31,45 & 97 (Prorated)	Difference State Allocation vs. Net Expenditures *	State Allocation As A % Of Actual Net Expenditures
State Summary	474,223,014	663,359,720	(189,136,706)	71.5%
01109 Washtucna	\$120,553	328,474	(207,922)	36.7%
01122 Benge	\$19,428	45,622	(26,195)	42.6%
01147 Othello	\$1,427,921	2,409,624	(981,703)	59.3%
01158 Lind	\$162,980	301,693	(138,713)	54.0%
01160 Ritzville	\$227,910	366,186	(138,275)	62.2%
02250 Clarkston	\$1,293,946	1,699,109	(405,164)	76.2%
02420 Asotin-Anatone	\$304,211	414,235	(110,024)	73.4%
03017 Kennewick	\$6,838,724	8,596,607	(1,757,883)	79.6%
03050 Paterson	\$53,379	128,038	(74,659)	41.7%
03052 Kiona-Benton City	\$803,785	1,161,676	(357,891)	69.2%
03053 Finley	\$502,686	706,097	(203,411)	71.2%
03116 Prosser	\$1,315,490	2,122,664	(807,174)	62.0%
03400 Richland	\$4,437,058	7,663,729	(3,226,671)	57.9%
04019 Manson	\$310,013	414,378	(104,364)	74.8%
04069 Stehekin	\$20,271	45,098	(24,827)	44.9%
04127 Entiat	\$226,864	250,999	(24,135)	90.4%
04129 Lake Chelan	\$666,890	928,647	(261,757)	71.8%
04222 Cashmere	\$725,589	1,076,897	(351,309)	67.4%
04228 Cascade	\$728,405	1,067,709	(339,304)	68.2%
04246 Wenatchee	\$3,347,026	4,982,262	(1,635,236)	67.2%
05121 Port Angeles	\$2,240,609	3,599,975	(1,359,367)	62.2%
05313 Crescent	\$153,106	201,841	(48,735)	75.9%
05323 Sequim	\$1,349,927	1,669,822	(319,895)	80.8%
05401 Cape Flattery	\$346,186	956,049	(609,863)	36.2%
05402 Quillayute Valley	\$621,124	899,960	(278,836)	69.0%
06037 Vancouver	\$10,157,117	13,922,283	(3,765,166)	73.0%
06098 Hockinson	\$734,917	1,520,269	(785,352)	48.3%
06103 Green Mountain	\$57,019	112,441	(55,423)	50.7%
06112 Washougal	\$1,232,882	1,726,520	(493,638)	71.4%
06114 Evergreen (Clark)	\$11,253,439	14,857,763	(3,604,323)	75.7%
06117 Camas	\$2,006,943	2,553,355	(546,412)	78.6%
06119 Battle Ground	\$5,894,368	7,515,555	(1,621,187)	78.4%
06122 Ridgefield	\$854,200	1,916,772	(1,062,571)	44.6%
07002 Dayton	\$306,266	563,316	(257,050)	54.4%
07035 Starbuck	\$27,344	62,614	(35,271)	43.7%
08122 Longview	\$3,356,943	5,872,727	(2,515,784)	57.2%
08130 Toutle Lake	\$327,158	564,673	(237,515)	57.9%
08401 Castle Rock	\$639,568	1,073,579	(434,012)	59.6%
08402 Kalama	\$448,391	1,094,011	(645,620)	41.0%
08404 Woodland	\$921,618	1,427,249	(505,631)	64.6%
08458 Kelso	\$2,473,260	3,442,993	(969,733)	71.8%
09013 Orondo	\$90,936	216,174	(125,238)	42.1%
09075 Bridgeport	\$317,101	575,248	(258,148)	55.1%
09102 Palisades	\$25,812	62,850	(37,038)	41.1%
09206 Eastmont	\$2,592,368	4,347,444	(1,755,076)	59.6%
09207 Mansfield	\$121,501	289,529	(168,028)	42.0%
09209 Waterville	\$188,950	262,771	(73,821)	71.9%
10003 Keller	\$30,260	289,173	(258,912)	10.5%
10050 Curlew	\$167,422	513,735	(346,312)	32.6%
10065 Orient	\$44,448	157,648	(113,200)	28.2%
10070 Inchelium	\$154,658	292,455	(137,797)	52.9%

Appendix 6
2002-03 General Apportionment Formula Non-Employee Related Costs (NERC)
State Allocations Compared With District Net Expenditures*

<u>School District</u>	State Formula NERC Allocation, Prog 01, 31,45	Net NERC Expenditure, Prog. 01,31,45 & 97 (Prorated)	Difference State Allocation vs. Net Expenditures *	State Allocation As A % Of Actual Net Expenditures
10309 Republic	\$274,731	454,683	(179,952)	60.4%
11001 Pasco	\$4,495,746	6,818,307	(2,322,561)	65.9%
11051 North Franklin	\$899,438	1,530,508	(631,071)	58.8%
11054 Star	\$19,652	57,560	(37,908)	34.1%
11056 Kahlotus	\$121,898	184,202	(62,304)	66.2%
12110 Pomeroy	\$242,752	395,623	(152,871)	61.4%
13073 Wahluke	\$728,714	1,548,885	(820,171)	47.0%
13144 Quincy	\$1,068,798	1,550,747	(481,949)	68.9%
13146 Warden	\$461,352	821,594	(360,242)	56.2%
13151 Coulee-Hartline	\$161,855	352,715	(190,860)	45.9%
13156 Soap Lake	\$276,889	426,718	(149,829)	64.9%
13160 Royal	\$632,461	891,761	(259,300)	70.9%
13161 Moses Lake	\$3,099,443	4,186,966	(1,087,523)	74.0%
13165 Ephrata	\$1,058,303	1,921,375	(863,072)	55.1%
13167 Wilson Creek	\$128,454	242,133	(113,679)	53.1%
13301 Grand Coulee Dam	\$424,708	791,636	(366,928)	53.6%
14005 Aberdeen	\$1,923,106	3,846,183	(1,923,077)	50.0%
14028 Hoquiam	\$1,019,661	1,889,097	(869,437)	54.0%
14064 North Beach	\$336,017	414,622	(78,605)	81.0%
14065 McCleary	\$122,099	181,048	(58,949)	67.4%
14066 Montesano	\$600,918	758,637	(157,719)	79.2%
14068 Elma	\$955,941	1,173,952	(218,012)	81.4%
14077 Taholah	\$153,736	610,127	(456,390)	25.2%
14097 Quinault	\$172,927	254,793	(81,866)	67.9%
14099 Cosmopolis	\$79,570	284,334	(204,765)	28.0%
14104 Satsop	\$25,812	54,515	(28,703)	47.3%
14117 Wishkah Valley	\$158,028	310,584	(152,556)	50.9%
14172 Ocosta	\$356,434	688,279	(331,845)	51.8%
14400 Oakville	\$184,692	301,056	(116,364)	61.3%
15201 Oak Harbor	\$2,781,409	4,272,841	(1,491,432)	65.1%
15204 Coupeville	\$513,188	873,899	(360,711)	58.7%
15206 South Whidbey	\$1,048,006	1,651,957	(603,950)	63.4%
16020 Queets-Clearwater	\$34,416	132,789	(98,373)	25.9%
16046 Brinnon	\$34,416	189,098	(154,682)	18.2%
16048 Quilcene	\$174,219	348,744	(174,526)	50.0%
16049 Chimacum	\$611,137	1,115,661	(504,524)	54.8%
16050 Port Townsend	\$780,235	1,426,304	(646,069)	54.7%
17001 Seattle	\$21,332,069	22,270,559	(938,490)	95.8%
17210 Federal Way	\$9,952,851	12,554,040	(2,601,189)	79.3%
17216 Enumclaw	\$2,312,426	3,777,165	(1,464,739)	61.2%
17400 Mercer Island	\$1,897,079	3,060,749	(1,163,670)	62.0%
17401 Highline	\$8,584,317	11,601,409	(3,017,093)	74.0%
17402 Vashon Island	\$724,927	1,009,807	(284,880)	71.8%
17403 Renton	\$6,267,872	7,276,866	(1,008,994)	86.1%
17404 Skykomish	\$116,163	372,783	(256,621)	31.2%
17405 Bellevue	\$7,206,025	11,408,848	(4,202,823)	63.2%
17406 Tukwila	\$1,195,086	2,065,778	(870,692)	57.9%
17407 Riverview	\$1,349,467	1,511,706	(162,239)	89.3%
17408 Auburn	\$6,409,931	7,650,391	(1,240,460)	83.8%
17409 Tahoma	\$2,841,575	3,738,950	(897,375)	76.0%
17410 Snoqualmie Valley	\$2,177,394	3,077,155	(899,761)	70.8%
17411 Issaquah	\$6,753,101	7,751,390	(998,289)	87.1%
17412 Shoreline	\$4,775,210	4,188,905	586,305	114.0%

Appendix 6
2002-03 General Apportionment Formula Non-Employee Related Costs (NERC)
State Allocations Compared With District Net Expenditures*

<u>School District</u>	State Formula NERC Allocation, Prog 01, 31,45	Net NERC Expenditure, Prog. 01,31,45 & 97 (Prorated)	Difference State Allocation vs. Net Expenditures *	State Allocation As A % Of Actual Net Expenditures
17414 Lake Washington	\$10,852,858	11,772,488	(919,630)	92.2%
17415 Kent	\$12,390,410	17,159,880	(4,769,470)	72.2%
17417 Northshore	\$9,052,162	9,455,085	(402,923)	95.7%
18100 Bremerton	\$3,018,584	4,611,032	(1,592,448)	65.5%
18303 Bainbridge Island	\$1,845,442	2,673,743	(828,301)	69.0%
18400 North Kitsap	\$3,416,448	5,270,954	(1,854,506)	64.8%
18401 Central Kitsap	\$6,182,080	8,988,980	(2,806,899)	68.8%
18402 South Kitsap	\$5,263,242	6,767,319	(1,504,077)	77.8%
19007 Damman	\$25,812	136,915	(111,103)	18.9%
19028 Easton	\$120,784	187,168	(66,384)	64.5%
19400 Thorp	\$148,481	265,279	(116,798)	56.0%
19401 Ellensburg	\$1,345,694	2,172,069	(826,375)	62.0%
19403 Kittitas	\$298,937	516,054	(217,117)	57.9%
19404 Cle Elum-Roslyn	\$481,602	546,858	(65,257)	88.1%
20094 Wishram	\$116,154	149,001	(32,847)	78.0%
20203 Bickleton	\$117,152	190,427	(73,275)	61.5%
20215 Centerville	\$39,286	111,245	(71,959)	35.3%
20400 Trout Lake	\$127,812	251,630	(123,818)	50.8%
20401 Glenwood	\$120,293	224,119	(103,826)	53.7%
20402 Klickitat	\$134,076	214,749	(80,673)	62.4%
20403 Roosevelt	\$22,319	22,529	(211)	99.1%
20404 Goldendale	\$604,120	821,813	(217,693)	73.5%
20405 White Salmon	\$645,622	1,245,837	(600,214)	51.8%
20406 Lyle	\$229,424	340,446	(111,022)	67.4%
21014 Napavine	\$326,896	334,884	(7,988)	97.6%
21018 Vader	\$38,460	148,975	(110,515)	25.8%
21036 Evaline	\$25,812	49,046	(23,234)	52.6%
21206 Mossyrock	\$315,989	369,584	(53,595)	85.5%
21214 Morton	\$269,463	253,099	16,365	106.5%
21226 Adna	\$268,896	395,195	(126,299)	68.0%
21232 Winlock	\$398,875	433,363	(34,488)	92.0%
21234 Boistfort	\$42,091	89,168	(47,077)	47.2%
21237 Toledo	\$457,815	697,140	(239,325)	65.7%
21300 Onalaska	\$428,598	837,528	(408,931)	51.2%
21301 Pe Ell	\$203,776	178,767	25,009	114.0%
21302 Chehalis	\$1,299,990	2,150,567	(850,577)	60.4%
21303 White Pass	\$347,970	531,137	(183,167)	65.5%
21401 Centralia	\$1,554,447	2,307,866	(753,420)	67.4%
22008 Sprague	\$119,234	227,633	(108,399)	52.4%
22009 Reardan-Edwall	\$341,517	575,332	(233,815)	59.4%
22017 Almira	\$123,105	345,403	(222,299)	35.6%
22073 Creston	\$119,562	284,156	(164,593)	42.1%
22105 Odessa	\$182,151	388,196	(206,045)	46.9%
22200 Wilbur	\$158,842	317,987	(159,146)	50.0%
22204 Harrington	\$129,870	375,595	(245,724)	34.6%
22207 Davenport	\$270,889	424,334	(153,445)	63.8%
23042 Southside	\$122,495	301,672	(179,176)	40.6%
23054 Grapeview	\$76,971	185,731	(108,759)	41.4%
23309 Shelton	\$1,887,702	2,706,467	(818,766)	69.7%
23311 Mary M. Knight	\$160,158	284,612	(124,454)	56.3%
23402 Pioneer	\$344,203	862,569	(518,366)	39.9%
23403 North Mason	\$1,112,964	1,678,350	(565,386)	66.3%
23404 Hood Canal	\$143,239	698,176	(554,936)	20.5%

Appendix 6
2002-03 General Apportionment Formula Non-Employee Related Costs (NERC)
State Allocations Compared With District Net Expenditures*

<u>School District</u>	State Formula NERC Allocation, Prog 01, 31,45	Net NERC Expenditure, Prog. 01,31,45 & 97 (Prorated)	Difference State Allocation vs. Net Expenditures *	State Allocation As A % Of Actual Net Expenditures
24014 Nespelem	\$79,510	189,374	(109,864)	42.0%
24019 Omak	\$911,303	1,668,914	(757,610)	54.6%
24105 Okanogan	\$449,630	847,770	(398,139)	53.0%
24111 Brewster	\$493,866	590,610	(96,744)	83.6%
24122 Pateros	\$192,518	219,785	(27,268)	87.6%
24350 Methow Valley	\$327,848	684,047	(356,199)	47.9%
24404 Tonasket	\$534,675	692,079	(157,404)	77.3%
24410 Oroville	\$396,768	643,695	(246,928)	61.6%
25101 Ocean Beach	\$546,263	1,053,680	(507,417)	51.8%
25116 Raymond	\$301,526	385,746	(84,220)	78.2%
25118 South Bend	\$315,189	465,602	(150,413)	67.7%
25155 Naselle-Grays River Valley	\$203,685	413,649	(209,963)	49.2%
25160 Willapa Valley	\$257,575	404,596	(147,021)	63.7%
25200 North River	\$116,154	216,967	(100,813)	53.5%
26056 Newport	\$579,093	875,917	(296,824)	66.1%
26059 Cusick	\$176,674	324,978	(148,304)	54.4%
26070 Selkirk	\$220,682	335,716	(115,035)	65.7%
27001 Steilacoom Historical	\$1,015,371	1,441,998	(426,627)	70.4%
27003 Puyallup	\$9,730,466	11,613,987	(1,883,521)	83.8%
27010 Tacoma	\$15,315,513	20,637,742	(5,322,229)	74.2%
27019 Carbonado	\$85,257	255,699	(170,442)	33.3%
27083 University Place	\$2,473,246	3,466,313	(993,067)	71.4%
27320 Sumner	\$3,679,527	4,442,974	(763,447)	82.8%
27343 Dieringer	\$507,627	1,339,538	(831,911)	37.9%
27344 Orting	\$867,853	1,123,440	(255,587)	77.2%
27400 Clover Park	\$5,868,019	11,225,199	(5,357,180)	52.3%
27401 Peninsula	\$4,351,898	7,031,571	(2,679,673)	61.9%
27402 Franklin Pierce	\$3,716,468	5,415,969	(1,699,500)	68.6%
27403 Bethel	\$7,807,907	11,216,717	(3,408,811)	69.6%
27404 Eatonville	\$960,514	1,514,881	(554,367)	63.4%
27416 White River	\$2,175,438	2,477,432	(301,994)	87.8%
27417 Fife	\$1,546,300	2,057,065	(510,766)	75.2%
28010 Shaw Island	\$28,264	26,782	1,482	105.5%
28137 Orcas Island	\$284,504	435,784	(151,280)	65.3%
28144 Lopez Island	\$184,838	300,451	(115,612)	61.5%
28149 San Juan Island	\$436,953	955,791	(518,838)	45.7%
29011 Concrete	\$400,613	789,575	(388,961)	50.7%
29100 Burlington-Edison	\$1,714,037	2,796,420	(1,082,383)	61.3%
29101 Sedro-Woolley	\$2,170,256	4,169,235	(1,998,979)	52.1%
29103 Anacortes	\$1,503,488	2,751,444	(1,247,956)	54.6%
29311 La Conner	\$295,917	1,039,873	(743,956)	28.5%
29317 Conway	\$188,763	411,201	(222,438)	45.9%
29320 Mount Vernon	\$2,670,694	3,710,496	(1,039,802)	72.0%
30002 Skamania	\$34,407	93,811	(59,403)	36.7%
30029 Mount Pleasant	\$32,730	98,782	(66,053)	33.1%
30031 Mill A	\$41,790	90,841	(49,051)	46.0%
30303 Stevenson-Carson	\$512,545	1,220,251	(707,706)	42.0%
31002 Everett	\$8,438,943	10,986,000	(2,547,058)	76.8%
31004 Lake Stevens	\$3,401,083	4,364,959	(963,876)	77.9%
31006 Mukilteo	\$6,833,972	7,891,895	(1,057,923)	86.6%
31015 Edmonds	\$10,236,784	12,762,837	(2,526,052)	80.2%
31016 Arlington	\$2,391,830	3,284,734	(892,904)	72.8%
31025 Marysville	\$5,433,817	7,840,741	(2,406,923)	69.3%

Appendix 6
2002-03 General Apportionment Formula Non-Employee Related Costs (NERC)
State Allocations Compared With District Net Expenditures*

<u>School District</u>	State Formula NERC Allocation, Prog 01, 31,45	Net NERC Expenditure, Prog. 01,31,45 & 97 (Prorated)	Difference State Allocation vs. Net Expenditures *	State Allocation As A % Of Actual Net Expenditures
31063 Index	\$34,416	210,452	(176,036)	16.4%
31103 Monroe	\$2,901,955	3,976,901	(1,074,946)	73.0%
31201 Snohomish	\$4,108,493	5,122,176	(1,013,683)	80.2%
31306 Lakewood	\$1,179,091	1,536,720	(357,629)	76.7%
31311 Sultan	\$1,072,671	1,168,791	(96,120)	91.8%
31330 Darrington	\$312,120	461,991	(149,871)	67.6%
31332 Granite Falls	\$1,106,030	1,434,881	(328,851)	77.1%
31401 Stanwood	\$2,671,050	3,187,789	(516,739)	83.8%
32081 Spokane	\$14,631,917	15,958,683	(1,326,767)	91.7%
32123 Orchard Prairie	\$34,416	177,772	(143,356)	19.4%
32312 Great Northern	\$25,812	115,691	(89,879)	22.3%
32325 Nine Mile Falls	\$774,762	1,316,447	(541,685)	58.9%
32326 Medical Lake	\$1,046,172	1,757,329	(711,158)	59.5%
32354 Mead	\$3,928,937	4,816,410	(887,473)	81.6%
32356 Central Valley	\$5,085,479	6,625,258	(1,539,779)	76.8%
32358 Freeman	\$455,729	725,791	(270,061)	62.8%
32360 Cheney	\$1,559,977	2,259,418	(699,440)	69.0%
32361 East Valley (Spokane)	\$2,121,931	2,743,804	(621,872)	77.3%
32362 Liberty	\$274,693	410,112	(135,420)	67.0%
32363 West Valley (Spokane)	\$1,720,210	2,267,730	(547,520)	75.9%
32414 Deer Park	\$944,579	1,848,755	(904,176)	51.1%
32416 Riverside	\$912,214	1,487,929	(575,715)	61.3%
33030 Onion Creek	\$34,416	122,887	(88,471)	28.0%
33036 Chewelah	\$584,097	935,395	(351,298)	62.4%
33049 Wellpinit	\$244,757	701,824	(457,067)	34.9%
33070 Valley	\$75,061	204,427	(129,366)	36.7%
33115 Colville	\$1,116,377	1,979,284	(862,907)	56.4%
33183 Loon Lake	\$72,971	140,739	(67,769)	51.8%
33202 Summit Valley	\$49,542	166,283	(116,741)	29.8%
33205 Evergreen (Stevens)	\$21,579	23,928	(2,349)	90.2%
33206 Columbia (Stevens)	\$157,772	365,437	(207,665)	43.2%
33207 Mary Walker	\$321,767	650,719	(328,951)	49.4%
33211 Northport	\$144,664	227,620	(82,956)	63.6%
33212 Kettle Falls	\$425,515	668,102	(242,587)	63.7%
34002 Yelm	\$2,195,893	3,177,829	(981,936)	69.1%
34003 North Thurston	\$6,208,697	6,966,014	(757,317)	89.1%
34033 Tumwater	\$3,092,127	4,675,234	(1,583,107)	66.1%
34111 Olympia	\$4,150,116	5,241,908	(1,091,792)	79.2%
34307 Rainier	\$438,120	620,710	(182,590)	70.6%
34324 Griffin	\$290,669	588,103	(297,434)	49.4%
34401 Rochester	\$888,320	1,619,024	(730,704)	54.9%
34402 Tenino	\$674,176	1,356,605	(682,429)	49.7%
35200 Wahkiakum	\$265,592	448,021	(182,429)	59.3%
36101 Dixie	\$25,812	78,005	(52,193)	33.1%
36140 Walla Walla	\$2,794,771	4,724,960	(1,930,189)	59.1%
36250 College Place	\$361,815	935,068	(573,252)	38.7%
36300 Touchet	\$197,636	421,545	(223,909)	46.9%
36400 Columbia (Walla Walla)	\$447,996	711,270	(263,274)	63.0%
36401 Waitsburg	\$233,709	327,155	(93,446)	71.4%
36402 Prescott	\$164,190	248,887	(84,696)	66.0%
37501 Bellingham	\$4,642,535	5,992,408	(1,349,872)	77.5%
37502 Ferndale	\$2,438,996	5,068,513	(2,629,518)	48.1%
37503 Blaine	\$932,549	1,552,796	(620,247)	60.1%

Appendix 6
2002-03 General Apportionment Formula Non-Employee Related Costs (NERC)
State Allocations Compared With District Net Expenditures*

<u>School District</u>	State Formula NERC Allocation, Prog 01, 31,45	Net NERC Expenditure, Prog. 01,31,45 & 97 (Prorated)	Difference State Allocation vs. Net Expenditures *	State Allocation As A % Of Actual Net Expenditures
37504 Lynden	\$1,184,678	2,241,174	(1,056,496)	52.9%
37505 Meridian	\$727,577	1,252,425	(524,848)	58.1%
37506 Nooksack Valley	\$838,451	1,304,082	(465,632)	64.3%
37507 Mount Baker	\$1,135,971	1,510,314	(374,343)	75.2%
38126 Lacrosse	\$135,134	361,696	(226,561)	37.4%
38264 Lamont	\$35,707	87,406	(51,700)	40.9%
38265 Tekoa	\$150,300	260,456	(110,156)	57.7%
38267 Pullman	\$1,063,899	2,041,742	(977,843)	52.1%
38300 Colfax	\$367,026	796,546	(429,520)	46.1%
38301 Palouse	\$160,899	390,045	(229,145)	41.3%
38302 Garfield	\$123,889	175,867	(51,978)	70.4%
38304 Steptoe	\$34,425	76,232	(41,807)	45.2%
38306 Colton	\$148,462	287,001	(138,539)	51.7%
38308 Endicott	\$118,486	298,234	(179,748)	39.7%
38320 Rosalia	\$184,546	381,068	(196,523)	48.4%
38322 St. John	\$147,044	206,289	(59,245)	71.3%
38324 Oakesdale	\$125,395	314,041	(188,646)	39.9%
39002 Union Gap	\$262,129	547,369	(285,240)	47.9%
39003 Naches Valley	\$751,465	1,148,022	(396,556)	65.5%
39007 Yakima	\$6,685,407	9,799,218	(3,113,811)	68.2%
39090 East Valley (Yakima)	\$1,065,972	1,759,909	(693,937)	60.6%
39119 Selah	\$1,617,773	2,631,213	(1,013,440)	61.5%
39120 Mabton	\$416,700	877,289	(460,589)	47.5%
39200 Grandview	\$1,485,248	2,173,236	(687,988)	68.3%
39201 Sunnyside	\$2,550,507	2,831,712	(281,205)	90.1%
39202 Toppenish	\$1,517,780	2,256,542	(738,761)	67.3%
39203 Highland	\$532,385	1,210,518	(678,133)	44.0%
39204 Granger	\$623,668	1,064,621	(440,954)	58.6%
39205 Zillah	\$613,941	598,916	15,025	102.5%
39207 Wapato	\$1,553,628	1,641,058	(87,430)	94.7%
39208 West Valley (Yakima)	\$2,112,597	2,944,410	(831,813)	71.7%
39209 Mount Adams	\$513,380	920,768	(407,389)	55.8%

* District NERC expenditures are offset by the following revenue accounts: 2200 Sales of Goods supplies and services; 2231 Secondary Voc Ed Sales of Goods, supplies and services; 2245 Skills Centers Sales of goods supplies and services; 2600 fines and damages; 2700 Rentals and Leases;and 2910 E-rate. The various revenue accounts are prorated in the same manner as Prog. 97 NERC expenditures.