

1997

**The
Citizens'
Guide to
School
Districts**

**Washington
Research
Council**



The Citizens' Guide to School Districts, 1997

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Report prepared by Tiva Brown, research assistant and Keith Clark, research analyst.

INTRODUCTION

School financing continues to occupy the spotlight in Washington policy debates. Each winter the fate of special Maintenance and Operation levies are placed in the hands of the voters. In spring legislators debate to decide the level of state funding for public schools. Education consumed 47% of the state general fund and 31% of expenditures from all budgeted funds in fiscal year 1996. After public review and debate in summer, school districts finalize the budgets for the coming year.

The Citizens' Guide to School Districts is intended to aid public understanding of educational financing in Washington State and to promote greater public involvement in the school budget process—a process that remains a complex and misunderstood topic with the public. The first three sections of the guide explain where the financing comes from and how the funds are spent. The sections that follow feature a discussion of Washington's pupil testing program, comparison with other states, and suggestions of steps to take in analyzing school budgets.

The remainder of the report presents key statistical data on Washington school districts. Among the data shown are:

- school revenues and expenditures
- salaries
- staffing
- test results

For reasons of space, the *School Guide* includes data for the largest 100 districts based on residential enrollment, with statewide averages and totals for all districts. The Office of Superintendent of Public Instruction (OSPI) publishes detailed financial and statistical data for all districts on the agency's Internet Home Page at www.ospi.wednet.edu/. Additionally, the detail data used in preparing this report are available in spreadsheet format by contacting the Washington Research Council at (206) 467-7088 or (800) 294-7088 (in state). The Washington Research Council also publishes a version of the *School Guide*, on our website at <http://www.researchcouncil.org>.

There are 296 school districts in Washington. The three largest—Seattle, Spokane and Tacoma—represent 11.5% of total student enrollment and 13% of total operating expenditures during the 1995-1996 school year.

Local school districts are classified as either First Class or Second Class depending on enrollment. First Class districts have a student enrollment of 2,000 or more. Ninety-six first class districts served about 85% of public school students in 1995-1996. Second Class districts have fewer than 2,000 enrolled. These 200 districts served 15% of students.

Total enrollment for the 1995-1996 school year was 917,652 resident full-time equivalent (FTE) students, an increase of 2.1% over the year before. Enrollment ranged from 8 in the Benge and Shaw districts to 44,324 in the Seattle district. One hundred forty-seven districts (50%) had enrollments of fewer than 1,000 FTEs. The 47 districts (16%) with enrollment greater than 5,000 FTEs represent 70% of total enrollment.

School districts' general fund financing in 1995-1996 came from:

- state allocations, 76%
- local sources, 17%
- federal government, 6%
- other sources 1%

Funding distribution remained essentially unchanged compared to the previous year.

Local funding of maintenance and operations is financed through excess general fund levies approved by the voters. Voters in 264 districts, about 89%, approved maintenance and operation levies totaling \$874,789,668 for collection in 1997. This represents a 22 year high for the number of districts with approved levies. The levy rate ranged from \$.36 to \$9.39 per \$1000 of assessed valuation, averaging \$2.6 per \$1000 in those districts with levies. Eight districts failed levies totaling \$3,765,443 and 24 districts did not submit a levy proposal to the voters.

Net expenditures per FTE for 1995-1996 were \$5,845, up about 2.5% from the previous year.

A recent change in the state formula to fund handicapped education included much of the cost as part of the basic education allocation to districts. The handicapped related data are no longer published by the OSPI. Cost figures developed for handicapped education are on a *per student* (headcount) basis which is inconsistent with the FTE basis used for other reporting. Because of these changes the School Guide no longer presents separate tables for handicapped education expenditures.

The analysis of spending by program shows that basic education represents 46% of school district expenditures statewide in 1995-1996. Support services (including transportation, food service, debt service and general instructional support) followed with 34%.

An analysis by object shows that salaries and benefits continue to consume the greatest portion of school district budgets at about 83%. This is consistent with the labor-intensive character of the activity. Contractual services (which include utilities and personal service contracts) accounted for 9%, and supplies and materials about 6%.

Classroom teachers made up 85% of total certificated staff in 1995-1996 with an average base salary of \$37,853; additional pay received from supplemental contracts averaged \$2,331. Special services personnel, counselors, librarians and specialists made up about 10% of total certificated staff.

Standardized test results for Washington students have improved in recent years with the scores in 1996 above the national average. The mean national percentile score for fourth grade students rose from 49% in 1994 to 53% in 1996. The eighth grade scores for the same period rose from 54% to 55%. Eleventh grade scores rose in all four test areas. In 1996, 89%, 90%, and 77% of the fourth, eighth, and eleventh grade students respectively were tested.

School spending in Washington ranks 25th in comparison on a national scale by the National Education Association (NEA).

SCHOOL DISTRICT OPERATING REVENUE

Revenue to finance school district operations comes from three main sources; state allocations, local levies and federal programs (see figure 1). The largest share by far comes from the state.

State Support

Article IX of the Washington State Constitution establishes the state's responsibility to support public education: "It is the paramount duty of the state to make ample provision for the education of all children residing within its borders without distinction or preference on account of race, color, caste, or sex.... The Legislature shall provide for a general and uniform system of public schools...." The Washington State Supreme Court reaffirmed this obligation in decisions mandating the state to fund the total cost of "basic education."

The Washington State Constitution establishes the state's responsibility to fund basic education for the children of the state. The Basic Education Act of 1977 was passed in response to an interpretation of the Constitution by the State Supreme Court in the Doran I decision of 1977. The act addressed equalization among districts in (1) program content, (2) staffing and non-employee funding, and (3) reducing the dependence on local property tax levies for district operations.

In 1983 the Doran II decision expanded the duty to fund basic education to include supplementary programs such as handicapped children, transitional bilingual education and remedial education.

The state funded about 76% of school district operating expenditures from the state general fund in 1995-1996. Public schools, through appropriations to the OSPI, are the largest item in the state general fund budget, accounting for about 47% of state general fund expenditures in fiscal year 1996.

Each school district's basic education allocation is driven by a formula contained in the Basic Education Act. The basic education formula is composed of the following elements:

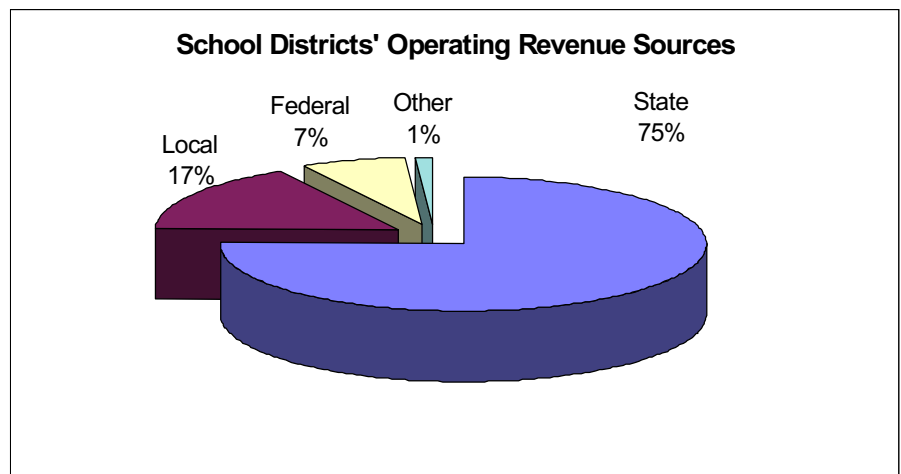


Figure 1

- a staff allocation based on prescribed ratios of certificated and classified staff to enrolled student FTEs—modified by special provisions for non-high school districts, vocational or skills centers, private schools, home based education, and specified enrollment increases;
- salary allocations for certificated and classified employees based on formulas developed by the Legislative and Accountability Program (LEAP);
- fringe benefit and insurance benefit allocations based on the number of certificated and classified employees;
- non-employee related allocations for such expenses as books, supplies and utilities.

School districts also receive funding from the state for vocational equipment, substitute teacher pay and fire district reimbursement.

Minimum Basic Education Program				
Grade Level	Basic Skills	Work Skills	Electives	Hours Per Day*
K	100%	-	-	2.5
1-3	95%	-	5%	5.0
4-6	90%	-	10%	5.5
7-8	85%	5%	10%	5.5
9-12	60%	20%	20%	6.0

*Based on 180 school days

Figure 2

To be eligible for the full basic education allocation, districts must offer programs that meet the basic education requirements outlined in state law (see figure 2). Districts may deviate up to 5% from the required course percentages.

In addition to the basic education allocation, the state also funds categorical programs such as remedial and bilingual education, highly capable students, traffic safety education, and school lunch programs. Excess costs above the basic education allocation for handicapped students are provided as a categorical grant.

Funds provided through the levy equalization program augment local funding in those districts that have below average property valuations per student. This reduces the tax rate on special maintenance and operation levies assessed local property owners. To be eligible to receive levy equalization funds a district must have passed a special levy, be in compliance with the state's local levy lid, and have tax rates greater than the state average. In calendar year 1997, 197 districts (67%) serving 65% of the students received equalization funds totaling about \$81 million. Equalization funds, known as Local Effort Assistance, make up about 1.4% of all school district revenues statewide.

Local Financial Support

Revenue from local sources provided about 17% of school district operating budgets in 1995-1996. Most local revenue is generated from property taxes through excess general fund levies commonly known as Maintenance and Operation (M&O) levies. School districts can also generate revenue for one-time projects or replacements associated with transportation, technology, or minor capital improvements with short term special levies if approved by the voters.

M&O levies allow districts to support programs above the level funded by other sources. They are collected on a calendar year basis and apply to parts of two school years. Article VII, section 2 of the state Constitution has limited the term of special levies to two years. In November 1997, voters approved a measure to amend the Constitution extending the maximum term to four years. Proponents of the measure argued that the extended time period will provide districts with more stable revenue over a longer period and reduce the amounts paid to county auditors for election costs. The total a district can collect in any given year is limited by the annual levy lid certification.

In order to gain approval, a levy needs to either:

- total votes of at least 40% of the votes cast in the last general election and at least 60% “Yes” votes; or
- if total votes are less than 40%, “Yes” votes of at least 24% of votes cast in the last general election.

For 1997 collections, 264 districts (89%) approved levies, 8 districts (3%) had failed levies, and 24 districts (8%) did not submit a levy to the voters.

The dollar amount of approved levies for collection in 1997 is \$875 million. This represents a 4.2% increase over the previous year. The actual amount of the certified levies is \$863 million. The difference of \$12 million is due to levy lid rollbacks (\$10 million) and voluntary rollbacks by districts (\$2 million). The total levy amount permitted by the Levy Lid Law (RCW 84.52.0531) in 1997 is \$1,028 million, up from \$992 million in 1996 or about a 4% increase.

M&O levies represented about 14% of the total revenues reported by school districts in fiscal year 1996. This amount is about 82% of the local revenues generated by school districts.

For those districts with levies, certified amounts for collection in 1997 average \$977 per student.

M&O levies through 1997 collections are limited to 24% of a district’s levy base. The 1998 limit is 22% and returns to 24% in 1999. The levy base includes most state and federal revenues for the prior school year, adjusted by a percentage increase in state funding per pupil between the prior and current school year. The base rate was originally established by the Basic Education Act of 1977 at 10%. Since then the rate has been amended several times and currently is at 20%. For levies collected through 1997, the legislature has allowed an extra 4%. The additional percentage has been allowed for several years.

Another source of local revenue is from other districts. The largest portion of this is payment by the 48 “non-high” districts, which do not operate a high school program (grades 9 through 12). The serving district collects the state allocation for school age residents attending out-of-district public schools. Additionally, the non-high districts are required to pay the serving district a prorated share of the serving district’s special maintenance and operation levies and capital construction costs.

Federal Funds

The federal government provides financial assistance to public schools through general-purpose allocations, categorical grants and specific or target population grants. These funds made up about 6% of school district operating revenues in 1995-1996.

Federal assistance programs include categorical aid to handicapped, educationally deprived, neglected or deprived, Indian, bilingual and migrant students; Head Start; vocational education; and school meal programs. Federal Impact Aid targets school districts whose ability to generate local property tax revenues has been impacted by federal activities such as large federal land holdings or installations.

SCHOOL DISTRICT OPERATING EXPENDITURES

School district budgets present information on school expenditures using three classifications: program, activity, and object.

Expenditures by Program

Programs consist of activities within a school district that directly or indirectly support the instruction or education of students.

Figure 3 shows the distribution of expenditures by program. The largest share of school district expenditures, 46% in 1995-1996, was in the Basic Education program.

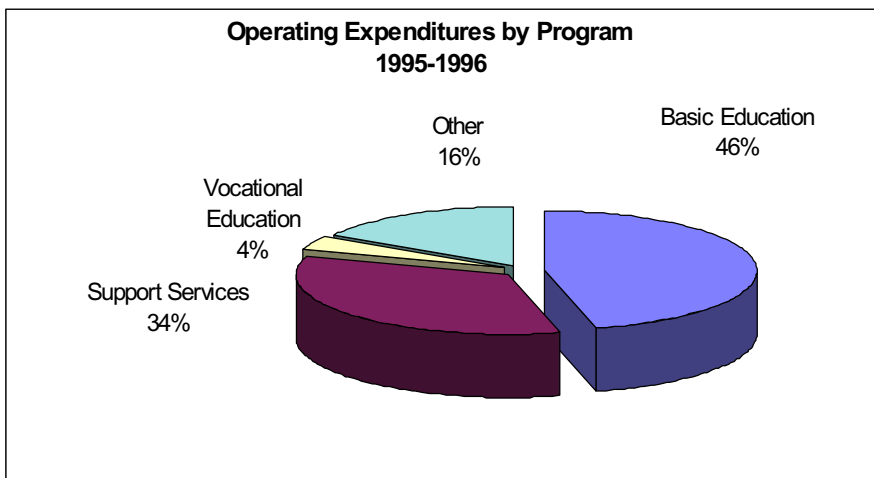


Figure 3

Support Services was the second largest program category. This

program includes food services, pupil transportation, general administration, and instructional support directly associated with school libraries, counseling, and health services. Federal funds, sale of meals, and the school district's general fund support food services. Transportation expenditures are paid for from the district general fund supported by allocations from OSPI. Transportation costs vary widely between districts due to local conditions.

The Handicapped Education program provides services and educational opportunities to those students who are physically, mentally, or emotionally challenged. Funding for the program comes from a variety of sources, the main one being the state. The level of services provided to eligible students depends on the severity of the handicap and the Individual Education Plan (IEP) developed between the district and the parents. In some extreme cases, districts provide services and incur expenditures far in excess of the funding received. The current handicapped funding formula allocates dollars through the basic

education allocation and supplements those funds with allocations for excess costs. Interpretations of Initiative 601 have resulted in the imposition of “lid- ded” funding. Districts receive funding for extra costs based on the state average of handicapped student enrollment, about 12.7%. The funding formula and “safety net” provisions for handicapped education resulted from the Doran III decision in 1988.

Other programs include compensatory education (5%), serving socially disadvantaged students, and vocational education (4%). Some districts have pooled resources to operate a multi-district vocational skills center, offering students a wider choice of vocational education opportunities than would be available in any one district.

Expenditures from district general funds per student FTE, which includes basic education, vocational education, food service and transportation, rose from \$5702 in 1994-1995 to \$5845 in 1995-1996, an increase of about 2.5%.

Expenditures by Activity

Within each program area, expenditures are categorized by activity. An activity is defined as a specific line of work carried on by a school district, such as teaching, administration, or support service, directly related to the specific program. Figure 4 shows the distribution of expenditures by activity.

These data are helpful in addressing the frequently asked question “How much of our education dollar reaches the classroom?” (Teaching represents 59%.) Interpretation of the data is heavily subjective and a matter of definition. Which activities, for example, should be considered “teaching” or “instructional” and which should not? The analysis is further clouded by any variations in classification and reporting by individual districts.

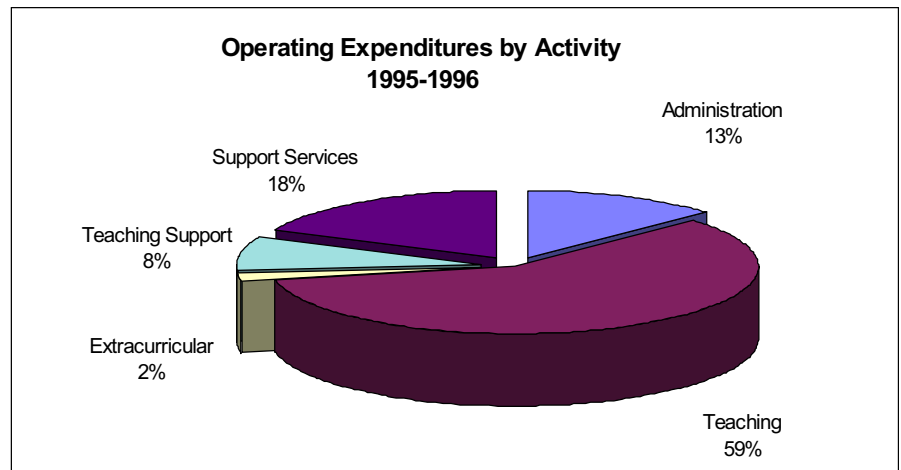


Figure 4

Instructional support, which includes learning resources, guidance and counseling, psychological, speech and hearing services, and health services made up another 8%.

Administration, which includes all district-wide and unit or building administrative activities, accounted for 13% of the total expenditures.

A broad array of other services accounted for 18% of school district expenses. This includes grounds and plant maintenance and operation, student transportation, utilities, insurance, data processing, interest and principle on debt, and public activities.

Expenditures by Object

Objects of expenditure describe the general nature of the goods or services acquired to accomplish the objectives of the program and activity.

Salaries and benefits represent the largest object of expenditure in school districts accounting for about 83% of the total school district general fund expenditures in the 1995-1996 school year. The remaining 17% is in other objects such as contractual services, with the largest share at 9%. Figure 5 shows the distribution of expenditures by object.

School district employees are classified as either certificated or classified. Certificated staff includes all employees in a position requiring state certification as a teacher, specialist, or administrator. Classified staff includes all other employees. In the 1995 -1996 school year 85% of certificated staff were classroom teachers. In addition, specialists such as librarians, counselors, psychologists made up 10%, and 5% were administrators. Statewide, there were 18.5 pupils per total certificated staff and 29.3 students per classified staff in the 1995-1996 school year.

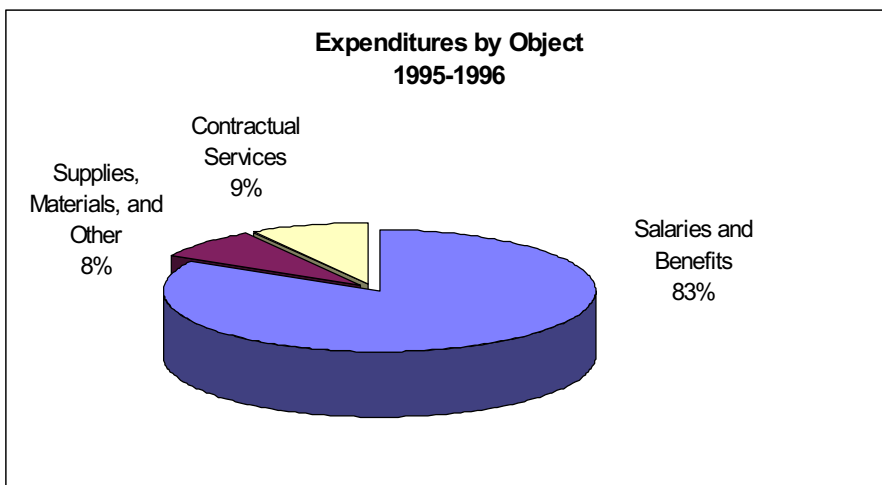


Figure 5

Salaries and benefits for school district employees are negotiated at the local level within available resources. The state has adopted a uniform salary schedule covering 180 days of service for teachers based on the individual's education level and years of experience. Additional service days may be negotiated at the local level. Many districts have adopted this schedule in lieu of a locally negotiated schedule. The base salary for 180 days in 1995-1996 was \$22,282 and the maximum, with a Masters degree plus 90 credits or a Ph.D., and 15 years experience, was \$46,740. Teachers are paid for a specified number of days and are not compensated for holidays nor do they

accrue annual leave as do the classified employees. After a probation period teachers are covered under the continuing contract law and are guaranteed a contract for the next school year each May. Termination can only be made for reasons of financial emergencies (levy failures) or for cause. For cause termination can only occur after a lengthy review process.

The legislature may grant across-the-board salary increases and adjustments in the insurance benefits contribution.

The average teacher base salary in the 1995-1996 school year was \$37,853, up from \$36,149 in 1994-1995, an increase of 4.7%. Average salaries for the 100 largest districts in 1995-1996 ranged from \$40,787 in the Tacoma district to \$34,962 in the South Central district. Supplemental contracts for 1995-1996 averaged \$2,331.

Public School Construction

A school district's capital projects fund is separate from its general fund, which is used to support instructional and support activities. Capital project funds are used to finance the purchase, construction, or improvement of capital facilities necessary for the operation of the district. This includes new facilities, modernization or expansion of existing facilities, and the initial purchase of equipment, library resources, and textbooks.

Capital projects are financed by a combination of state and local funds. Districts apply to the state for state matching funds with the remainder financed by voter approved local bond issues supported by excess property tax levies. Districts may also seek approval of special levies of up to six years for short-term capital projects on a pay-as-you-go basis. Major capital project bond issues may extend up to 40 years.

A third option exists for districts to fund small-scale acquisition or renovation projects through the "Flex Fund" program. This program allows districts to issue non-voter-approved bonds not exceeding 3/8ths of 1% of the district's assessed valuation. This program allows districts to generate funds necessary to meet emergent capital needs to accommodate increased enrollments or make necessary repairs. The bonds are retired from the districts' general fund. Although this program does provide a ready source of funding, districts must take care that the drain on the general fund does not impact the ability to pay for necessary educational programs.

The state provides matching funds to local districts for the expansion or construction of capital facilities. The average match is 50% of the allowable construction costs. Funding for the state match comes from the Common School Construction Fund, which is supported by timber sales from state lands. The recent restrictions on timber harvests and exports have impacted the ability of the fund to meet the construction demands of local districts. As a result, local districts have asked the voters to approve bond issues for the total costs of construction, hoping to receive state-matching funds at some point in the future.

To bolster the Common School Construction Fund, the legislature has provided money from the state general fund and authorized general obligation bonds to provide additional funding.

Initiative 601 contained a provision that affected common school construction. While the initiative's main thrust was to enact expenditure limits on the state's general fund budget, a new education construction fund was also created. The initiative requires that all state general fund revenues in excess of the expenditure limit be deposited in a special emergency reserve fund. Any balance in the emergency fund in excess of 5% of biennial state general fund revenues is to be transferred to a new K-12 and higher education construction fund. During the 1997 legislative session additional legislation was enacted that will further enhance the state's ability to provide matching funds to local school districts.

The Educational Savings Account was established to provide continual funding of the capital construction and technology needs of local school districts. The funds are derived from unobligated state general fund appropriations of each agency. The Office of Financial Management will determine at the

close of each fiscal year the amount to be transferred to the savings account. The account can receive up to \$75 million from unobligated state general fund appropriations each year.

Public school construction was fully funded in the 1997-1999 capital plan. This reflected the governor's policy expressed in his capital budget presented to the legislature. \$277.6 million was appropriated for eligible K-12 projects during the 1997-1999 biennium. \$75 million of this was from the Educational Savings Account. Through the 2005-2007 biennium the total cost of state support for K-12 construction is estimated at \$1,347.9 million, with \$345.5 million coming from the savings account.

A third state fund, the Permanent Common School Fund, receives the proceeds from the sale of nonrenewable resources such as state-owned common school trust lands. Interest on the fund's principle and bond proceeds is used for school construction.

School districts are also turning to impact fees to finance school construction projects. There are two sources for impact fees.

The first grew out of the Growth Management Act. Fees generated under the growth Management Act provisions can only be levied by a school district in conjunction with the fee structure enacted by the city or county jurisdiction served by the school district. School districts can not impose unilateral growth management impact fees. If impact fees are not expended for specific projects within a specified time frame they are to be returned to the developer.

The second type of impact fees are called mitigation fees. A district may collect mitigation fees under the provisions of the State Environmental Protection Act. These fees are negotiated as part of the permit approval process for developments five lots or more in size. Developers may also negotiate the donation of real property in lieu of a cash settlement. The funds or property received under these provisions do not have the same restrictions or time limitations as those that are received under the Growth Management Act. Mitigation fees allow school districts operating in a city or county that has not enacted an impact fee ordinance to address the impacts of growth directly with the developers.

Purchases of School Buses

Generally school districts purchase and operate their own school bus fleet. Private contractors provide transportation services to 14 districts, about 5%.

Districts use the Transportation Vehicle Fund (TVF) to account for the purchase of buses and other transportation vehicles. The cost of operations and maintenance is accounted for in the district general fund.

The TVF receives revenues from three primary sources for bus purchases, state funding, local levies, and transfers from other funds. School bus purchases may also be financed through arrangements with the seller or issuance of short-term non-voter approved bonds.

State funding provides annual payments based on depreciation and replacement costs over the scheduled lifetime of each vehicle. The scheduled life of a vehicle ranges from 8 to 18 years depending on type. In the 1995-1996 school year districts expended \$19.5 million for transportation equipment. This is in addition to the operation and maintenance costs.

Schools may seek authorization from the voters of the district to levy a special local property tax for deposit to the TVF. These levies are limited to a maximum of two years and have the same validation requirements as maintenance and operation levies. Eleven districts received approval for transportation levies for 1997 collection. The dollar value of the approved transportation levies for collection in 1997 totals about \$8 million representing \$.012 per thousand dollars of assessed valuation in those districts with approved levies. Local transportation levies provided \$9 million in revenue to the TVF during the 1994-1995 school year.

School districts may authorize transfers from other funds, usually the general fund, to provide resources for the purchase of transportation equipment.

STUDENT ACHIEVEMENT

Beginning in October 1991, students in grades 4 and 8 have been tested with the Comprehensive Tests of Basic Skills, 4th Edition (CTBS/4), and students in grade 11 with the Curriculum Frameworks Assessment System (CFAS). The tests require students to read critically, solve multi-step problems, and apply their knowledge of important ideas, principles, and procedures in reading/language arts, mathematics, science, and history/social studies. Criticisms regarding the use of standardized test scores to measure student achievement are made every time the results are released. While standardized test scores may not accurately reflect the achievement level of students, they do represent one of many indicators that are used to assess student learning, but should not be used alone to generalize the state's K-12 system.

The test results shown in figure 6 are mean national percentile scores for the 4th and 8th grades. This measure indicates the percentage of students in the national norm test group whose scores were less than the average score for the district. In other words, a mean percentile of 54 on the test for a district indicates that the district's average score was better than 54% of the students in the national norm group.

Student Achievement

Grade	Year	Reading	Language	Mathematics	Total Battery
4	1992	52	51	46	50
	1993	51	50	47	49
	1994	50	49	47	49
	1995	50	51	49	50
	1996	52	52	52	53
8	1992	58	52	53	55
	1993	57	52	52	54
	1994	56	53	53	54
	1995	55	53	53	54
	1996	55	54	55	55
11	1992	English/ Language Arts	History/ Social Science	Mathematics	Science
	1993	49	49	49	50
	1994	49	48	50	49
	1995	49	49	51	51
	1996	51	50	52	52
	1996	51	50	53	53

Figure 6

Current Expenditures for Public Elementary and Secondary Schools per Pupil in Average Daily Attendance, 1995-96

Rank	State	Expenditures	Percent of U.S.
		Per Pupil	Average
1	Alaska	10,156	166.4%
2	New Jersey	9,967	163.3%
3	New York	9,535	156.2%
4	Connecticut	8,716	142.8%
5	District of Columbia	7,944	130.2%
6	Rhode Island	7,733	126.7%
7	Delaware	7,491	122.7%
8	Vermont	7,474	122.5%
9	Pennsylvania	7,411	121.4%
10	Massachusetts	7,385	121.0%
11	Wisconsin	7,093	116.2%
12	Michigan	7,090	116.2%
13	Maryland	6,905	113.1%
14	West Virginia	6,675	109.4%
15	Maine	6,506	106.6%
16	New Hampshire	6,458	105.8%
17	Oregon	6,413	105.1%
18	Wyoming	6,295	103.1%
19	Indiana	6,222	101.9%
20	Minnesota	6,203	101.6%
21	Hawaii	6,128	100.4%
22	Kentucky	6,051	99.1%
23	Virginia	6,046	99.1%
24	Kansas	5,997	98.3%
25	Washington	5,977	97.9%
26	Florida	5,895	96.6%
27	Georgia	5,858	96.0%
28	Montana	5,793	94.9%
29	Ohio	5,767	94.5%
30	Iowa	5,753	94.3%
31	Texas	5,718	93.7%
32	New Mexico	5,655	92.7%
33	Nebraska	5,559	91.1%
34	Illinois	5,496	90.1%
35	Colorado	5,447	89.3%
36	Nevada	5,298	86.8%
37	Missouri	5,194	85.1%
38	South Carolina	5,165	84.6%
39	North Carolina	5,147	84.3%
40	Tennessee	5,000	81.9%
41	California	4,959	81.3%
42	South Dakota	4,847	79.4%
43	North Dakota	4,785	78.4%
44	Louisiana	4,711	77.2%
45	Idaho	4,590	75.2%
46	Alabama	4,479	73.4%
47	Oklahoma	4,450	72.9%
48	Arkansas	4,352	71.3%
49	Arizona	4,332	71.0%
50	Mississippi	4,295	70.4%
51	Utah	3,909	64.1%
	U.S. Average	6,103	100.0%
	U.S. Median	5,895	96.6%

Source: National Education Association Research Division

Figure 7

In the fall of 1996 fourth grade student mean national average percentile test scores were 52 in reading, 52 in language, and 52 in mathematics, with a total of 53 for the battery of tests. This compares to scores of 50 in reading, 49 in language, and 47 in mathematics, with a total of 49 for the battery of tests in 1994. Eighth grade students scored 55 in reading, 54 in language, and 55 in mathematics, with a total battery score of 55 in 1996. With the exception of reading, which remained constant, this is a slight improvement over the prior year.

In the fall of 1990, the state eliminated the testing of tenth graders and replaced it with a new testing program for eleventh graders. The new test package measures performance in English/language arts, history/social studies, mathematics, and science. In 1996 the eleventh grade scores were 51 in English/language arts, 50 in history/social science, 53 in mathematics, and 53 in science. These are up from 1993 when the eleventh grade scores were 49 in English/language arts, 48 in history/social science, 50 in mathematics, and 49 in science. See figure 6 for trends in 11th grade tests.

The eleventh grade test scores are not based on national averages but rather state-level results. Additionally, the low percentages of eleventh grade students taking the test, averaging about 77% over the five-year period, may reduce the reported grade-level achievement. The higher the percent tested, the more likely that the scores reported are valid estimates. If the number of students tested at a grade level is 85% or more of grade enrollment, the scores are likely a reasonable estimate of grade-level achievement on the test. Participation below 85% places the validity of the scores as an estimate of grade-level achievement in question. As figure 6 indicates, less than 80% of all eleventh graders are tested each year. Often

eleventh grade students are absent from school when the test is given and do not make up the test upon return. Although the eleventh grade scores are a valid measure of achievement for the students taking the test, care should be taken in generalizing the entire eleventh grade enrollment.

HOW EDUCATION SPENDING COMPARES WITH THE NATION

According to the U.S. Census Bureau, Washington's state and local governments spent the equivalent of \$51.56 per \$1,000 of personal income on public elementary and secondary education in fiscal year 1994 (the most recent year for which these data are available), ranking 16th in the nation. During the same period, Washington spent \$1,104.10 per capita for public education, eight highest in the nation. The U.S. average for fiscal year 1994 was \$46.80 and \$948.68 respectively.

According to the NEA, pupil expenditures for public education at \$5,977 ranked the state 25th in 1995-1996, 97.9% of the U.S. average (see figure 7). The NEA report ranked Washington 16th in teacher salaries at \$37,853 or 100.8% of the national average (see figure 8). NEA data may not agree with the data published by the OSPI. National data are often adjusted to provide valid comparisons.

Although national comparisons are useful in estimating how Washington stacks up against other states, use of these statistics to draw absolute conclusions should be done with care. Factors such as geography, population, demographics, economic conditions, and adjustments made to make the data as comparable as possible need to be considered.

Estimated Average Annual Salaries for Public School Teachers, 1995-96

Rank	State	Average Annual	Percent of U.S.
1	Connecticut	50,254	133.8%
2	Alaska	49,620	132.1%
3	New York	48,115	128.1%
4	New Jersey	47,910	127.6%
5	Pennsylvania	46,087	122.7%
6	Michigan	44,796	119.3%
7	District of Columbia	43,700	116.3%
8	Massachusetts	42,264	112.5%
9	California	42,259	112.5%
10	Rhode Island	42,160	112.2%
11	Maryland	41,160	109.6%
12	Illinois	40,919	108.9%
13	Delaware	40,533	107.9%
14	Oregon	39,706	105.7%
15	Wisconsin	38,182	101.7%
16	Washington	37,853	100.8%
17	Ohio	37,835	100.7%
18	Indiana	37,675	100.3%
19	Minnesota	36,937	98.3%
20	Vermont	36,295	96.6%
21	Nevada	36,167	96.3%
22	Hawaii	35,807	95.3%
23	New Hampshire	35,792	95.3%
24	Colorado	35,364	94.2%
25	Kansas	35,134	93.5%
26	Virginia	34,792	92.6%
27	Georgia	34,002	90.5%
28	Missouri	33,341	88.8%
29	Florida	33,330	88.7%
30	Tennessee	33,126	88.2%
31	Kentucky	33,080	88.1%
32	Maine	32,869	87.5%
33	Arizona	32,484	86.5%
34	Iowa	32,372	86.2%
35	West Virginia	32,155	85.6%
36	Texas	32,000	85.2%
37	South Carolina	31,622	84.2%
38	Wyoming	31,571	84.1%
39	Nebraska	31,496	83.9%
40	Alabama	31,313	83.4%
41	Idaho	30,891	82.2%
42	Utah	30,588	81.4%
43	North Carolina	30,411	81.0%
44	Montana	29,364	78.2%
45	Arkansas	29,322	78.1%
46	New Mexico	29,074	77.4%
47	Oklahoma	28,404	75.6%
48	Mississippi	27,692	73.7%
49	North Dakota	26,969	71.8%
50	Louisiana	26,800	71.4%
51	South Dakota	26,346	70.1%
	U.S. Average	37,560	100.0%
	U.S. Median	34,792	92.6%

Source: National Education Association Research Division

Figure 8

ANALYZING SCHOOL BUDGETS

In this section of the *School Guide*, we offer suggestions on how school budgets can be analyzed to identify opportunities for possible improvement.

The outcome of the Educational Reform Act of 1993 will have a long lasting impact on the educational environment of the state. An increased emphasis on establishing realistic and measurable goals for students and requiring accountability for results is the main thrust of the education improvement movement in the state. Along with the realization that goals and accountabilities must be defined is a recognition that financial resources alone can not improve student performance. The Act also recognized that any improvement in student performance requires the involvement and commitment of society as a whole including parents, professional educators, community members, business people, politicians and most importantly the students. The change in attitudes, involvement, and perceptions may be one of the most difficult tasks faced by education reformers.

The fiscal year for Washington school districts runs from September 1 to August 31. Each district prepares budgets prior to the new school year. The budget process is governed by state law (chapter 28A.505 RCW), regulations (chapter 392-123 WAC), and instructions from OSPI. The budgets are required to be prepared on forms provided by OSPI for district review and adoption and final review by OSPI. The final date for district adoption is August 31 for first-class districts and August 1 for second-class districts.

Expenditures by Washington state government for public school operations will amount to \$9.6 million (about 30%) of the total appropriated budget for the 1997-1999 biennium. While the percentage of the budget has remained relatively constant over the past several biennia, the increase between 1995-1997 and 1997-1999 amounts to about 6.6%. Test scores continue to show little substantive improvement, and parents, employers, educators, and legislators express continuing concern over the ability of our public school graduates to compete and achieve in an economy that puts an increasing premium on educational attainments.

The formal budget format mandated for districts does not lend itself to analyzing changes in demographics, student needs, community concerns, or other conditions. The only way for an individual to acquire an understanding of the unique needs of a particular district is to become involved in the entire budget process and to continue monitoring progress throughout the school year.

Two basic approaches can be taken in analyzing school finances: 1) comparison of several districts of similar size for the same fiscal year, and 2) trend analysis of a single district—looking at revenues, expenditures and staffing patterns.

Sizing Up the District

Comparing districts of similar size is a familiar method of analyzing school budgets. While a district's standing in comparison to similar districts may not be clear evidence of a problem, it may raise questions and point to specific aspects of a district's operations that merit further analysis.

Certain variables may affect the comparability of similarly sized districts. These include tax base, demographic factors (such as personal income and the proportion of disadvantaged or special needs pupils), relative dependence on categorical programs, services provided to neighboring districts, levy and bond issues success rates, and recent annexations or consolidations.

Following the Trends

Determining if the proposed expenditures represent a significant departure from past experience can often identify areas of a district budget that may require special analysis. For example, is a significant increase or decrease in expenditures for the coming year being proposed? How has the level and composition of staffing changed over time relative to the enrollment levels and student demographics? How have past budgets reflected the actual expenditure of funds in given years? How has the level of funding kept pace for mandated services that the district has no control over such as special services to handicapped students?

Analysts may want to compare the “inputs,” such as revenues, expenditures, and staffing, to the “outputs,” such as graduation rates and test scores. In doing so, they need to take into account a variety of non-educational factors such as personal income level of the district, geographic area served, number of disadvantaged or special needs students, assessed valuation of the district, and the long range plans adopted by the district.

Douglas P. Munroe, an education analyst for the Southern Governors’ Association offers some advice to those attempting to analyze local school systems. Among his suggestions are:

- Examine allocations within each “layer” of school district spending, distinguishing where possible instructional expenditures from support and administration expenditures.
- Decide whether the primary or secondary education is the main concern. This recognizes that the needs of elementary and secondary schools may be different, and require different resources.
- Calculate per-pupil expenditures for individual schools, subtracting out allocations for district-wide or division-wide overhead costs.
- Where possible, separate “instructional” spending from “instructional related” spending. The choice of what types of expenditures should be considered “instructional” is somewhat subjective.

The Accounting Manual for School Districts, prepared by OSPI and the Office of State Auditor, shows how various functions and activities of local schools are categorized for reporting purposes. Above all, once these categories are established, they must be kept constant from school to school and district to district, to ensure consistent comparisons.

The use of national statistics and rankings should be used with caution. While the national rankings do provide a measure of relative standing, the necessity to adjust or estimate amounts may result in data not matching what is

reported by the state. This is not to say that the data are incorrect but merely to indicate that the need to adjust data from all states for comparability purposes does result in changes from the data originally submitted. Additionally, national statistics often do not take into account the differences in economic factors between states.

After the Budget is Adopted

The adoption of a budget by a district is the first step in the financial management process. To adequately understand and analyze the operations of district or state education activities, ongoing analyses are needed during the school year. Districts prepare and make available a variety of reports that measure actual revenue, expenditure and staffing against the adopted budget. Citizens interested in tracking ongoing local activities should contact the district office and request the reports. State level activity, with district summary information is available from the OSPI, either in hard copy format or on the Internet.

The OSPI publishes two documents that provide a wealth of information regarding educational activities. The first, "*Organization and Financing of Washington Public Schools*" directed to school board members, legislators, educators, and interested citizens, attempts to make the complex subject of school organization and financing understandable to the general public. This document is updated each fall.

The second, "*School District and Educational Service District Financial Reporting Summary*" contains annual financial data showing revenue and expenditure statistics for each district. This document is published in the spring for the previous school year.

GLOSSARY

Activity: A function of school district operations that may cross program lines.

Basic Education Act of 1977: Legislation enacted as a result of Superior Court action (Doran I) defining basic education and the supportive funding formula. The basic education program is defined in terms of minimum program offerings in the various grade levels.

Capital Projects Fund: The fund used by school districts to account for the construction or remodeling of school buildings or acquiring school property other than transportation equipment.

Common Schools: Public schools operating all or part of a program for kindergarten through twelfth grade. "Common schools" and "public schools" are synonymous.

Common School Construction Fund: State fund exclusively for the purpose of financing the construction of facilities for common schools.

Calendar Year: January 1 to December 31.

Doran I: A 1977 Superior Court judgment which requires the state to make ample provision for the basic education program through a regular and dependable tax source instead of heavy reliance upon annual local special levies. This decision left to the Legislature the authority to define “basic education”.

Doran II: A 1983 Superior Court decision that left intact the Legislature’s prerogative to define basic education and funding level. Also found that what the Legislature establishes in terms of programs and funding levels are commitments that can not be changed.

Doran III: A 1988 Superior Court decision focused on the state’s special education funding formula. Affirmed the formula approach to funding and the formula itself. Also identified the need for a “safety net” to address any demonstrated underfunding of special education within a school district.

Education Reform Act of 1993: Legislation directing the establishment of higher academic standards for the elementary and secondary public school system that all students will be expected to achieve.

Educational Savings Account: A dedicated account established in the 1997 legislative session to provide continued funding of capital construction and technology needs of local school districts. Funds are derived from the unobligated General Fund State appropriations of each state agency at the close of each fiscal year.

Excess General Fund Levy: One to four year levies used for funding ongoing operations of the district above the funding provided by the state or other sources. Also referred to as Maintenance and Operation (M&O) levies.

First Class District: The designation of any district with enrollment of 2,000 or more.

Fiscal Year-Schools: September 1 to August 31.

Fiscal Year-State: July 1 to June 30.

Flex Fund: A financing program authorized by RCW 28A.530.080 allowing school districts to issue non-voter approved bonds for the purchase of any real property or property rights.

Full Time Equivalent (FTE) Student: The measure of equivalent student enrollment based on the hours per week in attendance. Kindergarten students are counted as a maximum of one-half an FTE. First through third grade students enrolled for 20 hours a week or more and fourth through twelfth grade students enrolled for 25 hours per week or more are counted as one FTE.

General Fund-School District: The fund used to account for all revenue and expenditures relating to the maintenance and operation of a school district.

Headcount: A measure of students based on physical presence irrespective of the number of hours enrolled in school. Calculated on the average number of students enrolled on the nine monthly count dates of the school year.

Initiative 601: The initiative passed by voters placing strict limits on the growth in State General Fund expenditures.

Levy Base: Includes most state and federal revenues for the prior school year increased by a factor for the increase in state basic education funding per pupil.

Levy-Approved: The amount approved by the voters for collection from local property taxes.

Levy-Certified: The amount certified by the county auditor and Educational Service District representing the actual amount a district can collect from local property taxes. Represents the approved amount reduced for either voluntary rollbacks or reductions to comply with the levy lid law.

Local Effort Assistance: Payments from the General Fund State to match excess M&O levies in eligible districts. Assists district with above-average tax rates due to low assessed valuation.

Maintenance and Operation Levy: See Excess General Fund Levy

Object: Describes the general nature of goods and services acquired by a school district to accomplish the objectives of the program and activity.

Office of Financial Management: Provides central management of budget, policy, accounting, and information to support the objectives of the Governor and Legislature.

Office of the Superintendent of Public Instruction: One office of eight state officials established by the State Constitution. The Superintendent of Public Instruction is elected on a nonpartisan basis every four years and is charged with the duty “to supervise all matters pertaining to public schools...”.

Permanent Common School Fund: Permanent and irreducible fund in the state treasury. Income derived from the fund is used for support of the common schools.

Program: Major operational components of school districts.

RCW: Revised Code of Washington.

School Year: September 1 through May 31.

Second Class District: The designation of any district with enrollment less than 2,000.

Transportation Vehicle Fund (TVF): The fund used by school districts to account for purchases of pupil transportation vehicles (school buses).

WAC: Washington Administrative Code.

School Statistics

The following tables present information on the 100 largest school districts in Washington, based on resident enrollment in 1995–96. For information on districts not included in these tables, contact the Washington Research Council office at (206) 467-7088 or 1-800-294-7088 (in state). Data may also be found at the WRC website: www.researchcouncil.org. Totals may not add on some tables due to rounding, and FTE enrollment figures may differ according to the particular programs or students counted (resident versus total enrollment and whether handicapped, institutional or vocational–technical students are included).

- Table 1. **General Fund Revenue** shows the dollar amount and percentage of total general fund revenue school districts receive from each major funding source, and thus the degree of reliance on each source.
- Table 2. **Assessed Valuation and Enrollment** can be used to choose districts for comparison. Per student assessed valuation (AV) measures a district's ability to levy property taxes. The levy rate necessary to generate a given amount of money is a function of a district's AV. Enrollment is the major factor governing how much money a school district will receive from the state.
- Table 3. **Special Levies for Maintenance and Operations** indicates the relative dependence of school districts on special levies, how much special levies mean in dollars per pupil, and the change from 1996 to 1997. Changes in valuation data may have occurred since the survey was taken as a result of County Board of Equalization activities. The calculated tax rates in this table therefore may not match those actually being levied.
- Table 4. **Enrollment, Staffing, and General Fund Expenditures** provides summary data on general fund expenditures for 1995–96.
- Table 5. **General Fund Expenditures by Program** shows the percentage distribution of total expenditures for various school district programs in 1995–96.
- Table 6. **General Fund Expenditures by Object** shows the percentage of expenditures budgeted for object categories in 1994–95.
- Table 7. **General Fund Expenditures by Activity** shows the percentage of actual expenditures for selected activities or activity groups for 1995-96.
- Table 8. **FTE Certificated Staffing and Average Salaries** shows the average salary in 1993-94 for each of the basic categories of certificated staff: central administration, unit administration, teachers and special services personnel.
- Table 9. **Certificated FTE Staff** shows the percentage of certificated staff in the four basic categories.
- Table 10. **Basic Education Staffing Ratios** show how staff resources are allocated relative to enrollment. The state bases its funding on a 20:1 pupil to certificated staff ratio with additional instructional staff in grades K-3, although districts are not required to maintain that ratio. Small schools, skills centers, VTIs and districts without high schools tend to have lower pupil/certificated staff ratios.
- Table 11. **Standardized Test Results** lists mean percentile scores for fourth, eighth and eleventh grade students in achievement tests administered in the fall of 1996.

Table 1
General Fund Revenue
(dollars in \$1,000)

District	Local Revenue		State Revenue		Federal Revenue		Other Revenue ¹		Total Revenue
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	
Aberdeen	\$4,367	18.0%	\$18,188	75.0%	\$1,464	6.0%	\$218	0.9%	\$24,238
Anacortes	3,656	22.5	11,981	73.6	629	3.9	18	0.1	16,284
Arlington	3,499	15.4	18,497	81.3	662	2.9	91	0.4	22,749
Auburn	13,505	20.9	47,486	73.6	3,254	5.0	316	0.5	64,554
Bainbridge	4,000	21.8	13,796	75.3	438	2.4	99	0.5	18,334
Battle Ground	5,620	10.4	46,248	85.2	1,971	3.6	456	0.8	54,295
Bellevue	25,675	28.0	62,677	68.2	2,995	3.3	505	0.6	91,861
Bellingham	11,991	21.6	40,733	73.2	2,697	4.9	189	0.3	55,616
Bethel	12,614	16.4	60,486	78.7	3,620	4.7	154	0.2	76,866
Bremerton	3,696	10.5	27,581	78.6	3,405	9.7	414	1.2	35,099
Burlington-Edison	3,351	18.6	13,671	76.0	945	5.3	31	0.2	17,995
Camas	3,548	21.2	12,520	74.9	597	3.6	53	0.3	16,718
Central Kitsap	6,386	9.3	57,281	83.2	5,072	7.4	76	0.1	68,815
Central Valley	11,164	18.7	46,121	77.2	2,216	3.7	227	0.4	59,734
Centralia	3,114	16.4	13,009	68.3	1,539	8.1	1,385	7.3	19,046
Chehalis	1,792	9.4	15,423	81.0	1,579	8.3	251	1.3	19,043
Cheney	3,746	17.6	15,924	74.9	1,585	7.5	19	0.1	21,275
Clarkston	1,227	7.6	13,445	83.7	1,393	8.7	-	-	16,065
Clover Park	10,626	12.9	59,325	71.8	12,468	15.1	207	0.3	82,625
Colville	699	5.2	11,841	87.7	943	7.0	12	0.1	13,497
East Valley (Spokane)	4,839	17.9	20,253	74.9	1,409	5.2	546	2.0	27,047
East Valley (Yakima)	1,451	12.8	9,210	81.3	665	5.9	-	-	11,326
Eastmont	2,792	12.2	19,250	83.8	896	3.9	41	0.2	22,979
Edmonds	24,007	20.7	85,662	73.8	5,166	4.5	1,254	1.1	116,088
Ellensburg	2,533	16.1	12,025	76.4	1,152	7.3	31	0.2	15,744
Enumclaw	5,428	19.9	21,006	76.9	820	3.0	79	0.3	27,333
Ephrata	992	7.9	10,028	80.3	693	5.6	777	6.2	12,492
Everett	19,806	20.2	73,823	75.3	4,165	4.3	196	0.2	97,999
Evergreen (Clark)	17,942	17.7	78,300	77.3	3,524	3.5	1,499	1.5	101,254
Federal Way	23,253	20.8	83,762	74.9	4,317	3.9	514	0.5	111,846
Ferndale	3,705	15.4	18,362	76.5	1,819	7.6	103	0.4	23,994
Fife	1,906	14.5	10,602	80.8	596	4.5	14	0.1	13,119
Franklin Pierce	6,114	16.2	29,026	76.9	2,387	6.3	234	0.6	37,765
Grandview	708	5.0	11,677	82.3	1,798	12.7	-	-	14,183
Highline	21,646	21.0	74,244	72.0	6,040	5.9	1,144	1.1	103,074
Hoquiam	2,146	15.3	10,252	73.2	1,145	8.2	455	3.3	13,998
Issaquah	14,059	22.1	47,940	75.4	1,368	2.2	254	0.4	63,615
Kelso	4,319	14.5	23,503	78.8	1,846	6.2	158	0.5	29,829
Kennewick	10,554	14.3	58,657	79.4	4,040	5.5	606	0.8	73,857
Kent	29,236	21.5	100,250	73.9	5,850	4.3	407	0.3	135,729
Lake Stevens	4,288	15.8	21,381	78.5	994	3.7	564	2.1	27,223
Lake Washington	31,711	23.9	97,124	73.2	3,607	2.7	186	0.1	132,628
Longview	8,675	19.1	33,140	72.9	3,007	6.6	669	1.5	45,491
Lynden	1,976	15.6	9,936	78.2	713	5.6	81	0.6	12,708
Marysville	10,482	18.2	43,872	76.2	2,694	4.7	507	0.9	57,560
Mead	7,960	18.7	33,185	78.0	1,336	3.1	60	0.1	42,545
Medical Lake	588	4.4	10,791	81.2	1,838	13.8	76	0.6	13,293
Mercer Island	6,487	29.4	15,255	69.1	313	1.4	7	0.0	22,065
Monroe	4,689	18.3	20,011	78.2	780	3.1	100	0.4	25,580
Moses Lake	3,959	12.1	26,331	80.1	2,550	7.8	20	0.1	32,856

Table 1

District	Local Revenue		State Revenue		Federal Revenue		Other Revenue ¹		Total Revenue
	Dollars	Percent	Dollars	Percent	Dollars	Percent	Dollars	Percent	
Mount Vernon	\$4,801	17.3%	\$21,077	75.7%	\$1,815	6.5%	\$139	0.5%	\$27,831
Mukilteo	13,497	20.5	49,477	75.1	2,655	4.0	244	0.4	65,873
North Kitsap	7,282	18.9	29,166	75.6	2,090	5.4	27	0.1	38,569
North Mason	1,176	9.6	10,182	83.4	816	6.7	40	0.3	12,215
North Thurston	7,859	11.6	56,354	83.0	3,420	5.0	224	0.3	67,864
Northshore	23,437	22.1	79,959	75.4	2,470	2.3	148	0.1	106,004
Oak Harbor	524	1.8	26,823	90.1	2,395	8.1	15	0.1	29,757
Olympia	10,509	21.6	35,886	73.6	1,857	3.8	497	1.0	48,744
Omak	694	5.1	10,674	77.7	1,968	14.3	407	3.0	13,741
Othello	1,516	9.6	12,660	80.5	1,552	9.9	-	-	15,728
Pasco	5,221	11.8	34,613	78.0	4,493	10.1	27	0.1	44,358
Peninsula	1,994	4.6	39,505	91.3	1,713	4.0	48	0.1	43,260
Port Angeles	4,499	16.0	21,643	77.0	1,891	6.7	65	0.2	28,101
Prosser	1,979	12.8	12,241	79.2	1,184	7.7	48	0.3	15,452
Pullman	2,988	23.7	9,038	71.8	501	4.0	69	0.6	12,597
Puyallup	19,091	20.1	73,034	76.7	2,750	2.9	295	0.3	95,171
Renton	14,462	21.4	49,804	73.8	3,158	4.7	67	0.1	67,485
Richland	7,999	17.8	35,252	78.3	1,769	3.9	-	-	45,016
Riverside	1,271	9.6	11,181	84.6	551	4.2	211	1.6	13,217
Riverview	3,256	21.4	11,418	75.1	481	3.2	53	0.4	15,207
Seattle	78,570	25.0	204,256	64.9	23,936	7.6	7,800	2.5	314,530
Sedro-Woolley	3,341	16.0	16,240	77.7	1,289	6.2	25	0.1	20,893
Selah	2,308	11.3	16,775	82.3	995	4.9	312	1.5	20,387
Sequim	2,307	15.9	11,233	77.6	931	6.4	-	-	14,471
Shelton	2,748	11.9	17,353	75.0	1,816	7.9	1,214	5.3	23,131
Shoreline	15,740	26.3	41,981	70.0	2,038	3.4	180	0.3	59,938
Snohomish	4,567	11.1	34,869	84.7	1,277	3.1	469	1.1	41,182
Snoqualmie Valley	4,834	21.5	17,044	75.7	649	2.9	-	-	22,527
South Central	3,354	25.4	8,996	68.2	767	5.8	84	0.6	13,200
South Kitsap	5,707	10.0	48,273	84.8	2,871	5.0	108	0.2	56,959
South Whidbey	2,521	19.6	9,878	76.8	463	3.6	8	0.1	12,870
Spokane	36,006	19.4	135,455	73.0	11,761	6.3	2,263	1.2	185,504
Stanwood	3,206	15.1	17,274	81.3	763	3.6	2	0.0	21,244
Sumner	7,596	19.3	29,846	75.7	1,562	4.0	438	1.1	39,437
Sunnyside	1,193	4.5	20,663	77.3	4,858	18.2	24	0.1	26,738
Tacoma	47,671	22.6	136,212	64.7	19,856	9.4	6,822	3.2	210,562
Tahoma	5,873	20.9	21,529	76.6	652	2.3	59	0.2	28,113
Toppenish	292	1.6	14,818	80.1	3,338	18.0	57	0.3	18,504
Tumwater	6,301	17.7	28,023	78.7	1,225	3.4	71	0.2	35,617
University Place	5,621	21.1	20,216	75.7	814	3.1	35	0.1	26,691
Vancouver	17,247	15.5	86,658	78.0	6,501	5.9	700	0.6	111,128
Walla Walla	4,799	13.4	27,142	75.6	3,597	10.0	359	1.0	35,897
Wapato	145	0.8	13,905	75.7	4,302	23.4	9	0.1	18,362
Washougal	3,155	19.3	12,250	75.1	785	4.8	122	0.8	16,313
Wenatchee	5,824	16.0	27,575	75.9	2,876	7.9	36	0.1	36,311
West Valley (Spokane)	4,023	20.3	14,833	74.7	796	4.0	197	1.0	19,849
West Valley (Yakima)	2,846	12.3	19,314	83.5	951	4.1	25	0.1	23,139
White River	3,286	16.5	15,620	78.5	664	3.3	320	1.6	19,890
Yakima	9,767	11.9	63,813	77.6	7,761	9.4	871	1.1	82,212
Yelm	3,318	13.6	19,641	80.2	1,361	5.6	167	0.7	24,487
All Districts	\$932,592	17.2%	\$4,102,974	75.7%	\$334,693	6.1%	\$44,951	0.8%	\$5,415,752

¹Other revenue includes revenue from other school districts, agencies, associations, and other financing sources.

Source: OSPI School Financial Services. *Financial Reporting Summary*. Report 1078

Table 2
Assessed Valuation and Enrollment

District	County	1995-96 Resident		1997 Collectible Assessed Valuation ¹		
		FTE Students Total	Rank	Dollars (in \$1,000)	Dollars per FTE	rank (dollars per FTE)
Aberdeen	Grays Harbor	3,800	65	625,996	164,739	92
Anacortes	Skagit	2,812	79	1,799,814	640,052	5
Arlington	Snohomish	3,972	61	1,090,172	274,435	52
Auburn	King	11,572	22	3,940,101	340,481	32
Bainbridge Island	Kitsap	3,250	72	2,048,843	630,380	6
Battle Ground	Clark	9,842	27	2,304,009	234,110	71
Bellevue	King	14,703	14	13,545,518	921,300	2
Bellingham	Whatcom	9,612	28	4,627,246	481,381	14
Bethel	Pierce	13,522	15	3,242,157	239,761	65
Bremerton	Kitsap	5,757	45	1,648,860	286,415	48
Burlington-Edison	Skagit	3,080	75	1,058,977	343,801	31
Camas	Clark	2,861	78	1,360,242	475,503	15
Central Kitsap	Kitsap	12,686	17	2,886,458	227,524	74
Central Valley	Spokane	10,543	26	2,471,019	234,381	70
Centralia	Lewis	3,300	71	1,080,163	327,295	34
Chehalis	Lewis	2,563	86	680,377	265,509	56
Cheney	Spokane	3,429	69	891,527	260,031	58
Clarkston	Asotin	2,939	77	486,623	165,582	91
Clover Park	Pierce	12,555	19	2,825,025	225,015	76
Colville	Stevens	2,534	87	529,937	209,114	81
East Valley	Spokane	4,641	54	1,058,145	228,005	73
East Valley	Yakima	2,114	99	529,965	250,648	63
Eastmont	Douglas	4,306	58	1,099,511	255,350	62
Edmonds	Snohomish	19,579	6	7,941,050	405,581	20
Ellensburg	Kittitas	2,643	83	794,367	300,586	41
Enumclaw	King	4,835	52	1,422,091	294,105	45
Ephrata	Grant	2,128	98	317,066	148,966	93
Everett	Snohomish	16,169	13	5,655,550	349,776	28
Evergreen	Clark	16,792	10	5,241,958	312,161	37
Federal Way	King	19,491	7	5,625,279	288,604	47
Ferndale	Whatcom	4,253	59	1,492,252	350,853	27
Fife	Pierce	2,413	89	1,088,070	450,957	18
Franklin Pierce	Pierce	6,428	41	1,361,187	211,767	80
Grandview	Yakima	2,731	80	381,323	139,631	95
Highline	King	16,790	11	6,597,822	392,968	23
Hoquiam	Grays Harbor	2,275	92	442,564	194,570	87
Issaquah	King	10,704	25	5,532,449	516,840	12
Kelso	Cowlitz	4,936	50	979,426	198,419	84
Kennewick	Benton	12,635	18	2,462,164	194,867	86
Kent	King	23,220	4	7,808,434	336,280	33
Lake Stevens	Snohomish	4,999	48	1,252,499	250,527	64
Lake Washington	King	23,019	5	11,972,441	520,119	11
Longview	Cowlitz	7,140	37	3,584,062	501,953	13
Lynden	Whatcom	2,358	90	724,667	307,267	40
Marysville	Snohomish	9,452	30	2,226,601	235,559	68
Mead	Spokane	7,490	35	1,742,941	232,700	72
Medical Lake	Spokane	2,280	91	194,517	85,332	100
Mercer Island	King	3,635	67	2,906,248	799,426	3
Monroe	Snohomish	4,585	56	1,596,241	348,115	29
Moses Lake	Grant	5,750	46	1,362,990	237,033	66

Table 2

District	County	1995-96 Resident		1997 Collectible Assessed Valuation ¹		
		FTE Students Total	Rank	Dollars (in \$1,000)	Dollars per FTE	rank (dollars per FTE)
Mount Vernon	Skagit	4,805	53	1,484,683	308,970	39
Mukilteo	Snohomish	11,497	23	6,008,487	522,628	10
North Kitsap	Kitsap	6,499	39	2,404,491	369,982	25
North Mason	Mason	2,258	93	778,808	344,983	30
North Thurston	Thurston	12,503	20	3,359,004	268,665	53
Northshore	King	18,352	9	7,264,449	395,850	22
Oak Harbor	Island	5,943	42	1,588,609	267,308	55
Olympia	Thurston	8,339	32	3,124,065	374,638	24
Omak	Okanogan	2,156	96	319,606	148,233	94
Othello	Adams	2,661	82	500,799	188,222	89
Pasco	Franklin	7,234	36	1,315,641	181,859	90
Peninsula	Pierce	8,921	31	3,657,094	409,944	19
Port Angeles	Clallam	5,032	47	1,503,331	298,776	42
Prosser	Benton	2,620	85	519,408	198,281	85
Pullman	Whitman	2,092	100	613,842	293,473	46
Puyallup	Pierce	16,489	12	4,290,078	260,185	57
Renton	King	11,584	21	6,511,580	562,135	8
Richland	Benton	8,325	33	2,162,990	259,820	59
Riverside	Spokane	2,251	94	262,881	116,804	97
Riverview	King	2,639	84	958,192	363,095	26
Seattle	King	43,767	1	42,369,553	968,062	1
Sedro Woolley	Skagit	3,741	66	1,040,918	278,282	49
Selah	Yakima	3,530	68	665,738	188,606	88
Sequim	Clallam	2,669	81	1,430,374	535,891	9
Shelton	Mason	3,840	64	873,235	227,385	75
Shoreline	King	9,603	29	3,819,762	397,782	21
Snohomish	Snohomish	7,953	34	2,347,159	295,115	43
Snoqualmie Valley	King	3,923	63	1,810,328	461,517	17
South Central	King	2,143	97	1,233,598	575,587	7
South Kitsap	Kitsap	10,906	24	2,581,832	236,730	67
South Whidbey	Island	2,212	95	1,630,296	737,103	4
Spokane	Spokane	30,080	2	8,326,069	276,800	50
Stanwood	Snohomish	4,008	60	1,876,366	468,195	16
Sumner	Pierce	6,829	38	1,468,532	215,045	79
Sunnyside	Yakima	4,629	55	631,859	136,487	96
Tacoma	Pierce	29,900	3	8,821,968	295,047	44
Tahoma	King	4,952	49	1,546,732	312,346	36
Toppenish	Yakima	3,204	73	315,308	98,405	99
Tumwater	Thurston	5,885	44	1,580,848	268,614	54
University Place	Pierce	4,896	51	1,261,939	257,773	60
Vancouver	Clark	18,586	8	5,796,293	311,857	38
Walla Walla	Walla Walla	5,916	43	1,219,736	206,188	82
Wapato	Yakima	3,138	74	351,180	111,910	98
Washougal	Clark	2,518	88	787,838	312,934	35
Wenatchee	Chelan	6,457	40	1,657,627	256,728	61
West Valley	Spokane	3,029	76	833,014	275,009	51
West Valley	Yakima	4,334	57	970,862	224,001	77
White River	Pierce	3,310	70	777,903	235,018	69
Yakima	Yakima	12,779	16	2,560,255	200,343	83
Yelm	Thurston	3,963	62	885,124	223,355	78
All Districts:		903,719		326,501,380	361,286	
Districts With Levies:		883,065		321,275,339	363,818	

¹ Collectible Assessed Valuation of property to be taxed by levies.

Source: OSPI Apportionment and Research. School District Property Tax Levies, 1997 Collections. Report 1061.

Table 3
Special Levies for Maintenance and Operations

	1996		1997				
	Dollars per FTE		Dollars per FTE		Levy Amount	Levy Rate ¹	
	Total	Rank	Total	Rank	Dollars (\$1000)	Amount	Rank
Aberdeen	672	75	700	77	2,659	4.25	8
Anacortes	1,114	18	1,066	30	2,998	1.67	88
Arlington	784	61	830	60	3,297	3.03	46
Auburn	1,075	26	1,072	28	12,400	3.16	39
Bainbridge Island	1,121	15	1,137	17	3,695	1.80	85
Battle Ground	409	89	378	92	3,716	1.62	90
Bellevue	1,392	5	1,411	5	20,745	1.54	93
Bellingham	1,116	17	1,186	11	11,400	2.46	73
Bethel	843	53	737	70	9,963	3.07	42
Bremerton	857	51	884	54	5,090	3.09	41
Burlington-Edison	960	40	974	43	3,000	2.83	55
Camas	1,114	18	1,128	19	3,227	2.37	75
Central Kitsap	605	80	606	84	7,685	2.66	61
Central Valley	943	42	958	46	10,097	4.09	13
Centralia	792	59	837	57	2,763	2.56	68
Chehalis	640	77	702	75	1,800	2.65	63
Cheney	1,038	33	1,043	34	3,575	4.01	15
Clarkston	305	91	420	91	1,235	2.54	69
Clover Park	680	74	672	78	8,437	2.99	48
Colville	236	92	231	94	585	1.10	96
East Valley (Spokane)	907	47	976	42	4,528	4.28	6
East Valley (Yakima)	563	82	620	82	1,310	2.47	72
Eastmont	529	85	766	67	3,300	3.00	47
Edmonds	1,048	32	1,047	33	20,500	2.58	66
Ellensburg	681	73	738	69	1,950	2.45	74
Enumclaw	1,019	34	1,000	38	4,835	3.41	28
Ephrata	379	90	432	90	920	2.90	52
Everett	1,100	23	1,150	15	18,599	3.29	33
Evergreen (Clark)	939	44	1,000	38	16,788	3.21	37
Federal Way	1,063	28	1,011	37	19,700	3.51	26
Ferndale	766	62	815	63	3,467	2.32	76
Fife	1,170	9	1,199	9	2,892	2.66	62
Franklin Pierce	896	49	902	51	5,800	4.26	7
Grandview	200	93	242	93	661	1.73	87
Highline	1,146	11	1,188	10	19,939	3.04	45
Hoquiam	690	70	730	72	1,661	3.75	20
Issaquah	1,106	22	1,123	23	12,020	2.18	78
Kelso	849	52	830	60	4,096	4.18	10
Kennewick	742	66	807	65	10,200	4.14	11
Kent	1,129	13	1,128	19	26,200	3.37	29
Lake Stevens	744	65	831	59	4,152	3.32	32
Lake Washington	1,122	14	1,082	26	24,900	2.09	82
Longview	1,119	16	1,070	29	7,640	2.13	80
Lynden	730	67	763	68	1,800	2.48	71
Marysville	940	43	950	48	8,978	4.03	14
Mead	948	41	959	45	7,186	4.12	12
Medical Lake	123	95	141	96	321	1.65	89
Mercer Island	1,460	4	1,525	2	5,543	1.91	84
Monroe	923	46	938	50	4,300	2.69	59
Moses Lake	570	81	615	83	3,539	2.60	65

Table 3

	1996		1997				
	Dollars per FTE		Dollars per FTE		Levy Amount	Levy Rate ¹	
	Total	Rank	Total	Rank	Dollars (\$1000)	Amount	Rank
Mount Vernon	924	45	811	64	3,895	2.62	64
Mukilteo	1,090	25	1,120	24	12,880	2.14	79
North Kitsap	1,055	31	1,126	21	7,317	3.04	44
North Mason	608	79	554	86	1,250	1.61	91
North Thurston	877	50	955	47	11,941	3.56	24
Northshore	1,131	12	1,153	14	21,166	2.92	51
Oak Harbor	-	96	-	98	-	-	98
Olympia	1,098	24	1,095	25	9,130	2.92	50
Omak	185	94	197	95	425	1.33	95
Othello	468	87	551	87	1,465	2.93	49
Pasco	631	78	666	79	4,820	3.66	21
Peninsula	-	96	1,049	32	9,354	2.56	67
Port Angeles	810	56	844	56	4,246	2.82	56
Prosser	539	83	701	76	1,836	3.53	25
Pullman	1,251	7	1,272	7	2,661	4.33	5
Puyallup	1,009	35	1,033	36	17,028	3.97	16
Renton	1,152	10	1,173	12	13,592	2.10	81
Richland	812	55	891	53	7,419	3.43	27
Riverside	433	88	456	89	1,026	3.90	17
Riverview	1,110	20	1,124	22	2,965	3.10	40
Seattle	1,723	1	1,734	1	75,882	1.80	86
Sedro Woolley	801	58	853	55	3,190	3.06	43
Selah	531	84	606	84	2,138	3.21	36
Sequim	751	63	731	71	1,950	1.36	94
Shelton	792	59	656	81	2,520	2.89	53
Shoreline	1,267	6	1,302	6	12,507	3.28	34
Snohomish	706	69	829	62	6,591	2.81	57
Snoqualmie Valley	1,107	21	1,165	13	4,572	2.53	70
South Central	1,528	2	1,495	4	3,204	2.67	60
South Kitsap	688	71	661	80	7,214	2.79	58
South Whidbey	1,062	29	1,137	17	2,516	1.54	92
Spokane	1,056	30	1,075	27	32,324	3.88	18
Stanwood	687	72	946	49	3,793	2.02	83
Sumner	975	38	974	43	6,650	4.53	2
Sunnyside	-	96	-	98	-	-	98
Tacoma	1,481	3	1,511	3	45,183	5.12	1
Tahoma	1,065	27	1,035	35	5,124	3.32	31
Toppenish	-	96	-	98	-	-	98
Tumwater	962	39	991	40	5,831	3.65	22
University Pla	980	37	1,149	16	5,623	4.46	3
Vancouver	820	54	893	52	16,600	2.88	54
Walla Walla	747	64	778	66	4,600	3.77	19
Wapato	-	96	104	97	325	0.93	97
Washougal	996	36	1,053	31	2,650	3.37	30
Wenatchee	809	57	836	58	5,400	3.26	35
West Valley (Spokane)	1,209	8	1,217	8	3,686	4.42	4
West Valley (Yakima)	478	86	495	88	2,145	2.21	77
White River	901	48	991	40	3,280	4.22	9
Yakima	672	75	721	73	9,220	3.60	23
Yelm	727	68	707	74	2,800	3.16	38
All Districts:	917		955		862,880	2.64	
Districts With Levies:	953		977		862,880	2.69	

¹ Levy rate is the dollar amount of levy per \$1,000 of assessed valuation

Source: OSPI Apportionment and Research. School District Property Tax Levies, 1997 Collections. Report 1061.

Table 4
Enrollment, Staffing, and General Fund Expenditures
1995-96

District	Enrollment (FTE)	Employees (FTE)		Total Expenditures	
		Certificated	Classified	(in \$1,000)	per student
Aberdeen	3,771.7	244.72	82.10	\$22,984	\$ 6,094
Anacortes	2,794.4	157.90	48.96	16,089	5,757
Arlington	3,913.3	240.26	70.67	22,120	5,652
Auburn	11,540.7	699.78	191.12	65,795	5,701
Bainbridge	3,217.1	197.25	47.80	18,360	5,707
Battle Ground	9,721.9	565.37	129.19	54,402	5,596
Bellevue	14,673.7	905.77	242.43	90,944	6,198
Bellingham	9,480.4	578.02	162.54	53,911	5,687
Bethel	13,439.6	774.73	248.06	75,135	5,591
Bremerton	5,968.1	378.84	117.60	34,931	5,853
Burlington Edison	3,059.3	181.84	70.90	17,684	5,780
Camas	2,827.8	165.63	58.71	16,018	5,665
Central Kitsap	12,570.2	748.63	255.12	68,267	5,431
Central Valley	10,209.4	667.69	155.81	59,568	5,835
Centralia	3,262.5	198.51	65.64	19,251	5,901
Chehalis	2,612.4	190.72	53.70	18,986	7,268
Cheney	3,389.3	223.36	56.90	21,215	6,259
Clarkston	2,921.5	174.75	51.01	15,724	5,382
Clover Park	12,482.4	807.45	217.42	84,924	6,803
Colville	2,523.6	137.90	49.33	13,341	5,286
East Valley (Spokane)	4,472.6	283.23	89.45	26,982	6,033
East Valley (Yakima)	2,092.9	130.90	39.80	11,591	5,538
Eastmont	4,278.5	256.16	72.71	23,615	5,519
Edmonds	19,510.1	1,213.26	422.59	117,092	6,002
Ellensburg	2,631.5	164.84	63.10	15,699	5,966
Enumclaw	4,730.3	285.06	81.56	26,516	5,606
Ephrata	2,126.6	131.51	50.93	12,373	5,819
Everett	15,989.9	980.50	255.21	98,669	6,171
Evergreen (Clark)	16,940.2	1,082.83	250.62	98,381	5,808
Federal Way	19,292.4	1,151.46	360.24	110,868	5,747
Ferndale	4,192.9	265.07	83.16	24,376	5,814
Fife	2,393.4	140.64	42.45	12,886	5,384
Franklin Pierce	6,395.2	381.25	128.12	36,711	5,740
Grandview	2,709.7	160.99	60.30	14,113	5,208
Highline	16,914.2	1,050.77	380.68	101,890	6,024
Hoquiam	2,270.1	142.70	59.79	13,692	6,032
Issaquah	10,634.3	645.55	224.36	62,030	5,833
Kelso	4,915.8	302.34	99.44	29,076	5,915
Kennewick	12,553.0	792.20	238.40	73,515	5,856
Kent	23,138.7	1,382.48	397.94	130,124	5,624
Lake Stevens	4,931.6	283.81	110.15	27,100	5,495
Lake Washington	23,021.1	1,330.51	390.81	134,644	5,849
Longview	7,085.8	461.14	167.82	46,056	6,500
Lynden	2,331.0	134.29	47.36	12,142	5,209
Marysville	9,361.2	555.89	175.04	56,824	6,070
Mead	7,342.1	436.17	97.02	42,315	5,763
Medical Lake	2,264.8	144.90	47.03	13,029	5,753
Mercer Island	3,613.3	204.86	53.70	22,030	6,097
Monroe	4,507.1	270.24	61.36	24,665	5,473
Moses Lake	5,685.2	325.10	139.06	32,863	5,780

Table 4

District	Enrollment (FTE)	Employees (FTE)		Total Expenditures	
		Certificated	Classified	(in \$1,000)	per student
Mt Vernon	4,749.9	280.69	94.48	26,860	5,655
Mukilteo	11,831.0	683.85	217.91	65,643	5,548
North Kitsap	6,442.3	385.13	145.34	37,311	5,792
North Mason	2,226.8	140.18	41.81	12,376	5,558
North Thurston	12,371.8	779.10	240.03	69,400	5,610
Northshore	18,198.0	1,096.45	267.24	104,794	5,759
Oak Harbor	5,901.1	324.60	96.78	29,784	5,047
Olympia	8,216.6	514.64	168.64	48,268	5,874
Omak	2,160.2	165.02	51.16	13,353	6,181
Othello	2,622.8	171.44	61.38	15,462	5,895
Pasco	7,217.8	494.82	142.53	44,149	6,117
Peninsula	8,788.2	484.13	100.39	41,905	4,768
Port Angeles	4,937.8	306.57	75.56	27,834	5,637
Prosser	2,603.1	166.66	56.55	14,878	5,716
Pullman	2,085.5	132.69	42.41	12,559	6,022
Puyallup	16,434.5	1,033.32	244.26	94,597	5,756
Renton	11,526.0	695.80	191.10	66,485	5,768
Richland	8,274.8	509.11	129.13	45,421	5,489
Riverside	2,241.1	128.61	61.60	12,437	5,549
Riverview	2,617.0	161.01	60.02	15,316	5,852
Seattle	43,504.8	2,950.23	783.56	317,155	7,290
Sedro Woolley	3,722.1	231.43	77.14	20,470	5,500
Selah	3,475.0	206.69	81.32	19,955	5,742
Sequim	2,620.8	158.60	35.15	14,110	5,384
Shelton	3,768.3	240.09	77.45	23,278	6,177
Shoreline	9,541.0	588.72	156.79	58,825	6,165
Snohomish	7,930.4	449.20	121.81	41,347	5,214
Snoqualmie Valley	3,896.8	232.17	70.70	21,557	5,532
South Central	2,111.7	132.17	41.66	12,640	5,986
South Kitsap	10,799.8	621.48	139.98	56,830	5,262
South Whidbey	2,182.2	138.37	46.67	12,742	5,839
Spokane	30,173.0	1,890.88	507.47	184,537	6,116
Stanwood	3,966.9	233.09	72.13	21,248	5,356
Sumner	6,722.4	406.73	119.46	38,689	5,755
Sunnyside	4,594.1	276.43	98.21	26,234	5,710
Tacoma	29,714.2	2,101.12	512.07	208,013	7,000
Tahoma	4,925.5	299.81	94.30	28,144	5,714
Toppenish	3,178.7	201.21	64.44	18,120	5,700
Tumwater	6,137.1	350.48	100.45	35,067	5,714
University Place	4,874.1	310.18	80.50	26,243	5,384
Vancouver	18,438.2	1,126.30	387.77	110,432	5,989
Walla Walla	5,845.1	389.64	113.76	35,430	6,062
Wapato	3,115.8	175.75	71.02	18,026	5,786
Washougal	2,496.4	136.75	66.02	15,053	6,030
Wenatchee	6,421.7	393.19	98.19	36,096	5,621
West Valley (Spokane)	4,300.5	205.03	77.04	20,782	4,832
West Valley (Yakima)	3,397.6	232.70	73.87	22,331	6,573
White River	3,439.1	210.00	67.88	19,547	5,684
Yakima	12,923.9	848.34	296.30	82,241	6,364
Yelm	3,924.1	246.00	101.33	23,885	6,087
All Districts	899,083.0	55,921.38	16,924.71	5,364,097	5,966

Source: OSPI School Financial Services and Apportionment and Research. *School District Personnel Summary Reports, 1995-96.*

Table 5
General Fund Expenditures by Program
1995-96 (percent of total expenditures)

	Basic Educ.	Special Education	Vocational Education	Skills Center	Compen. Educ. ¹	Other Inst. Programs ²	Community Services ³	Support Services ⁴
Aberdeen	48.7%	9.9%	3.6%	0.0%	6.5%	2.2%	0.1%	28.8%
Anacortes	50.6	7.2	4.0	-	3.4	2.0	0.0	32.9
Arlington	46.5	6.8	4.3	-	4.9	3.3	0.3	33.7
Auburn	46.6	6.3	5.6	-	3.0	2.2	0.5	35.8
Bainbridge	45.7	8.7	1.8	-	1.5	1.8	0.1	40.5
Battle Ground	44.6	10.2	6.7	-	2.2	2.3	0.4	33.5
Bellevue	45.7	6.1	3.2	-	3.3	2.8	1.6	37.2
Bellingham	49.7	7.5	2.8	-	2.9	2.4	0.3	34.4
Bethel	47.2	6.8	3.2	-	3.2	3.0	0.2	36.5
Bremerton	40.7	10.4	3.8	4.7	5.9	1.8	0.6	32.1
Burlington Edison	49.1	8.0	4.2	-	3.0	2.7	0.0	33.1
Camas	46.5	9.1	3.1	-	2.6	2.2	1.7	34.8
Central Kitsap	49.8	9.8	4.1	-	3.0	2.0	0.6	30.7
Central Valley	50.1	8.1	2.2	-	2.5	2.5	1.2	33.5
Centralia	48.0	5.5	3.5	-	4.7	2.2	0.4	35.7
Chehalis	39.1	17.8	2.3	-	12.5	1.9	0.0	26.4
Cheney	49.9	9.3	1.6	-	3.5	2.1	-	33.6
Clarkston	47.7	9.0	4.7	-	6.0	2.6	0.1	29.8
Clover Park	39.2	10.4	2.8	-	4.6	2.7	0.0	40.3
Colville	44.4	8.9	6.3	-	3.9	2.6	0.2	33.6
East Valley (Yakima)	50.6	8.3	3.6	-	3.8	1.7	-	32.0
East Valley(Spokane)	47.2	8.9	1.8	-	5.0	2.6	-	34.5
Eastmont	49.3	7.5	4.4	-	3.4	3.2	0.5	31.7
Edmonds	45.6	10.2	3.0	-	3.9	2.3	0.6	34.4
Ellensburg	48.5	7.9	4.5	-	4.7	1.9	1.0	31.4
Enumclaw	51.2	8.8	2.8	-	2.1	3.7	0.0	31.4
Ephrata	43.8	12.6	4.4	-	4.4	1.6	0.0	33.1
Everett	47.3	8.8	3.4	-	3.5	2.1	0.6	34.2
Evergreen (Clark)	44.7	9.9	3.6	1.8	2.6	2.8	0.4	34.1
Federal Way	48.3	7.3	3.4	-	3.8	2.2	0.2	34.7
Ferndale	47.8	6.6	3.6	-	3.4	2.3	-	36.4
Fife	49.9	9.4	2.3	-	3.5	1.7	0.0	33.1
Franklin Pierce	45.7	9.3	5.5	-	5.1	2.3	-	32.1
Grandview	44.6	7.6	3.2	-	10.5	1.7	-	32.3
Highline	43.0	10.0	3.8	2.8	4.3	2.7	0.5	32.8
Hoquiam	45.4	11.5	3.4	-	4.5	2.2	0.1	33.0
Issaquah	46.6	8.0	3.2	-	4.7	2.9	0.7	34.0
Kelso	47.1	7.8	3.8	-	3.8	2.2	0.4	35.0
Kennewick	45.9	9.7	3.4	2.4	5.6	1.9	0.1	30.8
Kent	48.8	7.9	3.9	-	3.3	2.0	0.1	34.0
Lake Stevens	45.8	9.3	4.5	-	2.2	3.6	0.7	33.9
Lake Washington	50.8	6.1	2.4	-	2.2	3.1	1.0	34.3
Longview	44.7	10.5	3.1	-	3.8	2.1	0.0	35.8
Lynden	50.9	7.9	4.1	-	4.5	2.3	0.1	30.2
Marysville	52.4	8.0	3.4	-	1.9	2.4	1.1	30.9
Mead	51.8	7.0	2.6	-	1.6	1.8	-	35.3
Medical Lake	52.3	9.7	1.9	-	2.1	1.9	0.0	32.1
Mercer Island	48.2	5.8	1.9	-	0.9	1.6	1.2	40.4
Monroe	50.0	8.5	3.7	-	2.4	2.0	0.1	33.3
Moses Lake	48.9	6.5	4.4	-	5.7	2.7	0.8	31.1

Table 5

	Basic Educ.	Special Education	Vocational Education	Skills Center	Compen. Educ. ¹	Other Inst. Programs ²	Community Services ³	Support Services ⁴
Mukilteo	50.2	5.9	2.8	4.1	2.4	2.6	0.0	32.0
North Kitsap	45.5	9.7	4.5	-	2.4	1.5	0.5	35.9
North Mason	44.7	8.7	3.6	-	7.4	1.7	-	33.9
North Thurston	45.2	10.0	6.4	-	3.5	3.0	0.1	31.9
Northshore	53.3	7.4	2.4	-	1.5	2.6	0.1	32.7
Oak Harbor	53.5	8.6	3.5	-	3.0	2.4	-	28.9
Olympia	46.9	9.2	3.2	-	2.7	2.9	0.1	35.0
Omak	43.8	12.8	5.9	-	4.8	3.0	0.1	29.7
Othello	48.6	6.8	3.1	-	7.8	2.0	0.3	31.3
Pasco	42.0	7.0	2.6	-	10.2	2.5	0.1	35.7
Peninsula	48.6	10.1	3.6	-	2.5	2.4	0.5	32.3
Port Angeles	50.5	8.3	3.4	-	3.3	1.9	0.2	32.4
Prosser	45.1	6.3	4.8	-	6.7	4.0	-	33.2
Pullman	51.9	6.0	3.2	-	2.6	2.1	-	34.3
Puyallup	45.6	10.9	4.4	-	1.8	1.8	0.4	35.0
Renton	43.2	8.7	5.0	-	3.9	1.8	0.7	36.7
Richland	50.3	8.1	2.6	-	2.2	2.3	0.5	34.0
Riverside	43.4	13.7	4.3	-	2.4	1.9	-	34.3
Riverview	46.5	7.3	4.2	-	2.1	2.5	1.6	35.8
Seattle	38.5	8.0	2.0	-	9.0	3.8	0.9	37.8
Sedro Woolley	42.1	12.0	5.2	-	4.0	2.2	0.1	34.5
Selah	48.6	9.7	4.0	-	3.9	4.8	0.1	28.9
Sequim	51.9	7.0	4.2	-	3.0	2.5	0.3	31.0
Shelton	42.7	9.6	4.9	-	5.3	2.8	1.1	33.6
Shoreline	45.5	8.6	3.3	-	2.9	2.4	3.0	34.4
Snohomish	50.8	7.5	3.5	-	1.5	2.9	0.9	32.8
Snoqualmie Valley	47.5	7.1	3.4	-	2.4	2.0	0.0	37.6
South Central	45.7	7.0	1.9	-	4.2	3.3	1.7	36.2
South Kitsap	46.0	8.3	4.1	-	2.7	1.7	0.5	36.8
South Whidbey	48.6	8.4	2.3	-	2.8	1.7	0.6	35.5
Spokane	44.0	9.8	2.4	1.1	4.4	2.7	2.1	33.4
Stanwood	48.9	7.2	5.3	-	2.7	2.0	0.1	34.0
Sumner	48.9	8.5	4.1	-	2.4	2.2	1.8	32.2
Sunnyside	43.6	7.2	4.4	-	18.2	1.8	0.1	24.5
Tacoma	42.9	8.5	3.0	-	6.9	3.1	0.1	35.6
Tahoma	48.3	10.7	3.5	-	1.6	1.9	1.1	33.0
Toppenish	41.2	7.3	2.5	-	16.5	1.7	0.1	30.7
Tumwater	43.9	6.4	2.4	10.1	3.1	2.1	0.1	32.0
University Place	51.7	6.3	2.4	-	2.3	1.8	0.3	35.2
Vancouver	44.6	9.5	4.2	-	4.4	2.6	0.3	34.5
Walla Walla	45.6	9.7	3.5	-	8.2	3.6	0.1	29.3
Wapato	41.9	7.6	3.0	-	14.6	1.7	0.0	31.2
Washougal	45.3	14.6	2.8	-	2.7	1.8	0.8	32.0
Wenatchee	44.4	7.3	3.3	-	6.1	2.9	0.4	35.7
West Valley (Spokane)	51.1	6.5	3.2	-	3.4	2.1	0.1	33.5
West Valley (Yakima)	49.6	9.5	3.0	-	2.2	2.4	0.2	33.1
White River	45.6	7.8	5.6	-	2.7	1.6	0.6	36.0
Yakima	44.9	7.4	2.7	1.9	10.4	4.2	0.0	28.5
Yelm	43.0	13.4	3.9	-	2.8	2.9	0.8	33.2
All Districts	46.1%	8.4%	3.5%	0.3%	4.5%	2.5%	0.5%	34.2%

¹Includes remedial, migrant, delinquent, special and pilot programs, Head Start, refugee, bilingual and Indian education.

²Includes traffic safety, summer school, gifted and talented, federal instructional aid, mathematics and science, and federal youth training.

³Includes public radio and television, adult education and training, and community schools.

⁴Includes debt service, general instruction and other support, food service and pupil transportation.

Source: OSPI School Financial Services. 1995-96 Budget Summary Report F-195.

Table 6
General Fund Expenditures by Object
1995-96 (percent of total)

	<u>Salaries and Wages</u>			Supplies	Instructional	Contractual	Travel	Capital
	Certificated	Classified	Benefits		Materials	Services		Outlay
Aberdeen	46.5%	15.5%	19.8%	4.7%	1.2%	9.5%	0.6%	2.3%
Anacortes	45.9	15.7	17.6	4.9	1.3	11.4	0.6	2.5
Arlington	47.5	17.7	19.3	4.6	1.0	7.5	0.3	2.1
Auburn	48.0	16.7	19.0	5.6	1.7	7.4	0.2	1.3
Bainbridge	48.4	16.9	19.4	4.4	1.2	8.3	0.3	1.1
Battle Ground	46.3	12.4	17.2	4.9	1.3	15.1	0.3	2.4
Bellevue	46.5	18.9	18.9	4.6	1.1	8.0	0.3	1.8
Bellingham	49.3	17.1	19.7	4.3	0.9	7.6	0.3	0.9
Bethel	47.2	17.3	19.5	4.6	0.9	8.1	0.3	2.2
Bremerton	47.4	16.6	19.9	5.1	0.8	8.5	0.3	1.4
Burlington-Edison	46.9	16.1	18.9	6.3	1.3	9.3	0.5	0.7
Camas	46.7	17.8	19.7	6.2	1.0	7.7	0.3	0.7
Central Kitsap	49.9	16.8	20.1	4.3	0.9	6.9	0.3	0.9
Central Valley	52.8	15.0	19.8	3.9	1.0	5.6	0.7	1.2
Centralia	46.2	17.0	19.1	5.5	1.2	9.1	0.2	1.8
Chehalis	46.9	13.6	18.2	3.0	1.1	15.1	0.4	1.6
Cheney	49.9	13.7	18.8	5.4	2.1	7.6	0.3	2.2
Clarkston	49.0	15.6	18.9	5.5	0.7	8.8	0.4	1.2
Clover Park	43.2	16.5	18.6	4.7	1.8	12.0	0.2	3.0
Colville	45.5	14.0	17.3	6.8	0.8	13.3	0.8	1.5
East Valley (Spokane)	49.4	15.4	19.9	5.2	0.8	6.4	1.1	1.9
East Valley (Yakima)	48.7	14.0	19.0	5.0	2.8	9.1	0.4	1.0
Eastmont	50.4	15.3	19.5	4.9	1.4	7.2	0.3	1.1
Edmonds	47.7	18.9	19.4	4.7	0.9	6.8	0.3	1.4
Ellensburg	46.0	18.8	19.1	6.4	1.0	6.7	0.5	1.4
Enumclaw	49.4	15.8	19.4	4.0	1.1	7.4	0.2	2.7
Ephrata	46.5	18.5	20.1	6.4	0.5	5.9	0.3	1.7
Everett	48.3	14.9	18.4	3.5	1.1	12.1	0.2	1.6
Evergreen (Clark)	50.2	13.0	19.1	4.9	1.1	10.6	0.3	0.8
Federal Way	46.2	16.5	18.9	4.3	1.6	8.4	0.2	4.0
Ferndale	48.3	14.9	19.1	4.9	1.4	9.2	0.6	1.7
Fife	52.2	14.6	19.9	3.9	0.8	8.2	0.2	0.3
Franklin Pierce	48.1	17.3	19.6	4.4	1.4	7.3	0.5	1.4
Grandview	47.4	16.0	20.2	5.7	2.0	7.1	0.3	1.4
Highline	45.8	17.6	19.6	4.1	2.0	8.0	0.5	2.5
Hoquiam	45.8	17.3	19.9	6.8	0.7	7.4	0.5	1.6
Issaquah	48.5	17.3	19.9	3.8	1.4	7.8	0.2	1.1
Kelso	48.1	16.4	18.8	5.2	1.2	8.9	0.4	1.0
Kennewick	50.5	14.7	19.4	5.2	1.6	7.3	0.5	0.9
Kent	48.0	17.7	19.8	4.1	0.8	7.3	0.1	2.2
Lake Stevens	45.7	18.1	19.0	5.3	1.1	8.3	0.3	2.2
Lake Washington	48.0	14.3	18.6	4.6	2.3	10.6	0.2	1.5
Longview	45.9	18.2	19.0	4.8	0.9	8.5	0.4	2.5
Lynden	45.9	16.0	19.2	5.6	1.2	9.0	0.3	3.0
Marysville	49.1	17.1	19.2	4.6	0.8	6.0	0.5	2.6
Mead	51.3	14.4	19.1	5.5	1.1	6.8	0.6	1.2
Medical Lake	51.1	14.9	19.8	4.1	1.1	6.9	0.3	2.0
Mercer Island	45.7	16.8	17.9	4.3	1.3	12.2	0.2	1.7
Monroe	51.2	14.2	18.8	4.3	0.9	9.5	0.2	1.1
Moses Lake	44.2	17.5	19.6	5.7	1.5	8.9	0.6	2.1

Table 6

	Salaries and Wages			Supplies	Instructional Materials	Contractual Services	Travel	Capital Outlay
	Certificated	Classified	Benefits					
Mount Vernon	45.8	15.6	18.4	5.6	0.8	11.8	0.3	1.7
Mukilteo	47.9	16.4	19.2	4.4	2.2	7.9	0.2	1.7
North Kitsap	45.0	18.1	19.4	5.5	1.2	7.8	0.3	2.8
North Mason	48.6	15.5	19.5	5.3	1.1	7.9	0.4	1.8
North Thurston	50.2	15.8	20.3	4.8	0.7	6.6	0.6	1.1
Northshore	51.5	16.4	19.5	4.0	1.0	6.1	0.3	1.2
Oak Harbor	51.9	14.6	19.1	3.3	1.4	8.5	0.3	1.0
Olympia	50.4	15.1	19.7	4.1	1.2	8.1	0.2	1.2
Omak	46.2	16.5	19.0	4.8	0.6	11.2	0.6	1.2
Othello	49.0	16.8	19.1	5.5	1.4	6.7	0.4	1.3
Pasco	47.0	16.8	20.0	5.5	1.3	7.2	0.4	1.9
Peninsula	50.9	13.3	19.0	4.6	0.5	10.1	0.1	1.6
Port Angeles	48.9	14.0	19.2	5.2	1.0	9.7	0.5	1.6
Prosser	46.8	17.2	19.9	4.7	1.5	7.4	0.3	2.3
Pullman	48.1	15.5	18.0	4.2	2.0	9.2	0.7	2.4
Puyallup	51.2	15.7	19.1	3.9	1.2	7.1	0.2	1.6
Renton	46.2	18.2	19.2	4.4	1.6	9.0	0.2	1.5
Richland	49.9	14.1	19.0	5.1	1.2	8.5	0.4	1.8
Riverside	46.0	18.4	20.0	5.9	0.9	6.7	0.2	1.9
Riverview	46.3	17.8	18.9	5.0	1.4	8.6	0.3	1.8
Seattle	43.1	19.6	18.6	3.9	0.8	12.9	0.2	0.9
Sedro-Woolley	46.4	18.9	20.0	4.9	0.7	7.2	0.3	1.6
Selah	47.0	16.1	19.2	6.0	1.4	6.5	0.2	3.6
Sequim	50.2	13.2	19.3	4.3	1.5	9.3	0.3	1.9
Shelton	45.6	16.2	18.6	5.9	0.7	8.8	0.5	3.7
Shoreline	48.1	18.6	18.8	4.9	0.8	7.9	0.4	0.6
Snohomish	50.0	15.4	19.4	4.6	0.6	8.4	0.3	1.5
Snoqualmie Valley	48.4	13.8	18.1	5.4	1.4	10.6	0.2	2.1
South Central	45.4	16.8	19.3	4.5	1.7	10.5	0.3	1.6
South Kitsap	49.4	15.7	19.5	4.5	0.8	8.0	0.2	2.1
South Whidbey	49.0	15.0	18.5	5.0	0.9	9.6	0.5	1.5
Spokane	48.1	15.5	19.0	4.5	1.0	8.2	0.3	3.4
Stanwood	47.7	15.7	19.5	5.0	0.8	7.1	0.4	3.9
Sumner	45.9	17.4	19.7	4.8	0.9	9.5	0.2	1.6
Sunnyside	45.3	16.0	18.9	5.0	2.1	8.6	0.9	3.1
Tacoma	47.6	16.3	19.1	3.8	1.1	8.1	0.2	3.7
Tahoma	47.9	16.3	19.2	5.1	1.9	7.1	0.4	2.1
Toppenish	45.6	14.9	19.5	5.2	3.3	8.2	0.9	2.4
Tumwater	44.3	16.6	18.1	5.5	1.4	11.2	0.3	2.5
University Place	52.5	14.9	19.7	4.4	0.8	6.6	0.2	1.1
Vancouver	47.8	18.3	19.9	4.4	1.2	6.8	0.3	1.3
Walla Walla	48.6	16.0	19.2	4.1	1.3	8.2	0.6	2.0
Wapato	45.1	18.0	19.7	6.4	1.1	8.0	0.7	1.1
Washougal	40.1	21.4	18.9	5.9	0.9	8.7	0.4	3.7
Wenatchee	49.2	15.5	19.2	5.2	1.8	7.3	0.7	1.3
West Valley (Spokane)	47.3	16.4	19.8	7.2	1.8	6.6	0.5	0.4
West Valley (Yakima)	48.1	15.7	19.4	5.9	0.7	8.0	0.4	1.9
White River	46.4	17.0	19.3	4.9	1.3	9.2	0.3	1.6
Yakima	47.7	15.6	19.6	6.0	1.1	8.4	0.3	1.3
Yelm	44.5	18.3	19.7	5.6	1.3	7.6	0.2	2.8
All Districts	47.3%	16.4%	19.1%	4.7%	1.2%	9.0%	0.3%	1.9%

Source: OSPI School Financial Services. 1995-96 Financial Reporting Summary. Report 1077C

Table 7
General Fund Expenditures by Selected Activity
1995-96 (percent of total)

	Central Admin.	Unit Admin. ¹	Teaching	Extra-curricular	Instructional Support ²	Support ³ Services
Aberdeen	5.5%	5.7%	66.1%	1.4%	4.6%	13.3%
Anacortes	9.1	4.7	61.6	2.1	6.2	13.7
Arlington	6.8	6.6	61.2	1.6	7.2	14.2
Auburn	5.6	6.7	58.2	3.6	7.6	15.9
Bainbridge	8.5	7.3	53.4	2.2	10.1	16.2
Battle Ground	6.6	5.7	60.2	0.9	7.3	16.0
Bellevue	7.8	6.5	56.7	1.9	8.5	16.4
Bellingham	6.7	6.3	60.0	1.8	8.9	13.2
Bethel	8.2	7.1	58.5	1.3	7.0	14.9
Bremerton	8.7	6.4	58.7	1.1	6.9	14.7
Burlington-Edison	7.0	5.6	59.9	2.7	7.8	13.9
Camas	7.5	6.0	56.9	3.8	6.2	16.4
Central Kitsap	6.3	5.8	62.8	1.1	7.8	13.1
Central Valley	5.3	8.1	59.3	2.3	8.7	13.4
Centralia	6.4	6.4	61.0	1.8	5.2	15.9
Chehalis	8.7	6.5	61.2	1.6	10.2	9.4
Cheney	6.2	5.6	60.0	2.7	8.7	14.0
Clarkston	7.0	5.6	63.8	2.5	5.6	12.4
Clover Park	5.7	6.8	54.2	0.9	9.9	18.0
Colville	6.9	7.1	58.8	2.7	6.1	14.8
East Valley (Spokane)	6.5	6.3	59.6	2.6	6.8	14.7
East Valley (Yakima)	5.6	5.6	63.3	2.3	5.3	14.4
Eastmont	5.8	7.5	61.4	2.6	7.9	12.4
Edmonds	8.3	6.1	58.5	1.4	8.7	14.3
Ellensburg	6.8	5.0	61.7	2.9	7.3	13.2
Enumclaw	6.7	6.5	62.0	2.4	5.8	13.7
Ephrata	7.3	5.5	56.9	2.9	8.4	15.8
Everett	7.7	6.6	58.2	2.0	8.7	14.2
Evergreen (Clark)	7.7	6.9	58.3	1.9	8.3	13.7
Federal Way	6.0	7.5	61.2	1.4	7.9	13.2
Ferndale	7.3	5.8	59.1	1.7	8.2	14.6
Fife	8.1	6.6	60.5	2.0	7.5	12.2
Franklin Pierce	8.0	6.1	61.3	1.3	7.9	12.2
Grandview	5.6	6.5	62.3	2.2	7.5	11.0
Highline	6.7	6.7	59.5	0.9	8.3	14.9
Hoquiam	6.8	5.6	59.1	2.6	6.4	15.5
Issaquah	7.9	6.9	59.4	1.4	7.4	14.6
Kelso	6.7	6.3	58.5	2.1	8.0	14.6
Kennewick	5.7	6.5	62.0	1.8	8.3	12.7
Kent	5.9	8.1	60.2	1.1	6.9	14.8
Lake Stevens	6.3	5.6	60.7	1.8	6.7	15.6
Lake Washington	8.4	6.1	59.0	2.4	7.3	14.1
Longview	6.5	5.6	58.6	1.7	7.9	16.6
Lynden	4.4	6.6	63.5	1.9	5.9	13.7
Marysville	6.8	5.7	62.0	2.2	7.8	12.6
Mead	5.6	7.9	57.5	3.1	7.8	14.3
Medical Lake	6.0	6.7	61.2	2.6	8.1	12.7
Mercer Island	8.7	7.7	55.1	1.9	7.5	16.2
Monroe	7.0	5.6	61.0	1.6	9.2	13.0
Moses Lake	7.6	5.7	62.4	2.0	5.9	12.1

Table 7

District	Central Admin.	Unit ¹ Admin.	Teaching	Extra-curricular	Instructional Support ²	Support ³ Services
Mount Vernon	7.5	5.4	60.8	1.3	7.6	13.1
Mukilteo	6.5	5.6	62.1	1.5	7.3	13.9
North Kitsap	7.8	5.4	57.6	1.5	8.8	16.3
North Mason	5.6	5.0	60.8	1.5	8.7	15.3
North Thurston	6.2	6.5	62.6	1.0	7.9	12.5
Northshore	5.9	5.2	61.8	2.0	8.4	14.2
Oak Harbor	5.9	5.9	66.4	1.2	8.6	11.9
Olympia	5.9	6.8	59.2	2.6	8.0	14.3
Omak	8.6	5.5	61.3	1.7	8.5	11.5
Othello	5.3	6.3	62.4	2.7	6.0	13.8
Pasco	10.1	6.1	56.3	1.2	9.0	13.5
Peninsula	7.2	6.2	60.2	1.4	9.2	12.9
Port Angeles	6.5	5.9	62.0	1.6	7.1	13.6
Prosser	8.7	5.9	60.1	2.0	6.5	13.2
Pullman	6.9	6.5	59.9	3.2	6.7	13.9
Puyallup	6.7	6.0	58.3	1.5	9.4	15.6
Renton	8.5	6.5	57.0	1.6	7.9	16.1
Richland	7.4	6.1	58.7	2.6	8.3	13.9
Riverside	6.3	6.1	59.9	2.0	7.1	16.1
Riverview	7.6	6.4	58.8	2.6	7.2	14.5
Seattle	7.8	6.9	55.1	0.9	9.5	17.2
Sedro-Woolley	6.6	7.3	59.0	2.0	8.4	12.8
Selah	5.8	6.0	63.1	2.7	7.7	11.4
Sequim	5.1	4.7	63.5	1.8	8.0	13.5
Shelton	8.2	5.6	55.6	2.1	9.0	16.3
Shoreline	8.1	6.4	56.4	1.6	9.2	16.2
Snohomish	5.7	7.1	61.1	1.6	7.4	14.2
Snoqualmie Valley	5.8	7.3	58.3	1.8	6.6	17.5
South Central	10.5	7.1	56.4	2.3	7.8	12.6
South Kitsap	6.9	7.5	58.2	0.6	7.9	15.9
South Whidbey	7.8	6.5	58.5	1.8	7.9	15.3
Spokane	5.4	7.3	58.2	1.7	8.2	16.4
Stanwood	6.4	6.3	59.8	2.0	6.2	16.4
Sumner	7.0	6.1	58.3	3.9	7.9	13.8
Sunnyside	10.7	4.5	60.7	1.4	7.2	11.4
Tacoma	7.8	6.2	57.2	1.1	8.6	15.8
Tahoma	6.5	6.3	60.0	2.1	7.5	15.3
Toppenish	8.1	6.0	60.5	1.7	7.4	11.4
Tumwater	11.2	6.1	58.9	1.4	6.3	13.7
University Place	7.6	7.1	59.8	1.4	7.4	13.2
Vancouver	8.0	6.1	58.8	1.5	7.6	14.5
Walla Walla	6.4	5.6	63.4	1.7	8.3	11.4
Wapato	8.1	6.5	59.4	1.7	8.8	10.9
Washougal	6.8	5.7	59.1	2.4	7.6	15.0
Wenatchee	7.0	6.6	57.9	2.4	9.0	13.9
West Valley (Spokane)	6.2	6.0	60.6	2.8	6.4	14.7
West Valley (Yakima)	6.3	7.5	61.0	2.2	7.4	12.4
White River	8.4	6.8	58.1	1.1	8.7	13.3
Yakima	7.5	5.6	63.7	1.6	7.3	11.0
Yelm	6.4	6.5	58.6	2.2	8.4	14.5
All Districts	7.2%	6.4%	59.2%	1.8%	7.7%	14.6%

¹Administration within each school

²Includes learning resources activities, guidance and counseling activities, psychological, speech and hearing services, and health services.

³Includes utilities, maintenance and operation, pupil transportation, other services, interest expenditures and public activities.

Food services are not included in table.

Source: OSPI, School Financial Services

Table 8
FTE Certificated Staffing and Average Salaries
1995-96

District	Central Administration			Unit Administration			Teachers			Spec. Services Staff ³		
	FTEs	Base ¹ Salary	Supp. ² Cont.	FTEs	Base Salary	Supp. Cont.	FTEs	Base Salary	Supp. Cont.	FTEs	Base Salary	Supp. Cont.
Aberdeen	3.0	\$67,451	\$ -	10.0	\$59,473	\$1,524	214.5	\$36,452	\$2,086	17.3	\$40,864	\$946
Anacortes	3.3	76,313	26,176	8.3	66,782	1,167	132.8	38,221	3,602	13.6	38,930	856
Arlington	4.6	72,174	4	10.9	61,880	6	206.4	36,912	1,853	18.4	43,200	2,437
Auburn	11.0	79,284	10	28.0	70,011	11	588.3	36,343	2,280	72.5	38,904	2,493
Bainbridge	4.0	83,244	3,603	8.0	70,733	4	159.9	37,960	1,846	25.4	39,607	2,078
Battle Ground	9.3	76,007	10,860	22.7	64,145	3,563	468.4	38,293	1,792	65.0	33,406	3,399
Bellevue	18.3	71,617	14,268	37.7	68,388	13	752.1	37,600	3,202	97.7	40,369	1,483
Bellingham	11.0	73,055	10	28.0	64,084	396	479.0	38,343	2,845	60.0	41,723	3,143
Bethel	16.7	75,940	17	36.0	66,471	365	648.8	36,767	3,257	73.3	37,513	452
Bremerton	4.0	80,550	7,503	20.0	62,249	11	320.9	37,146	653	33.9	40,059	206
Burlington Edison	4.0	72,013	3	7.0	60,885	52	149.8	38,291	2,009	21.0	40,715	1,801
Camas	2.1	76,474	3,772	8.3	64,703	4,684	139.8	37,472	2,244	15.4	40,762	662
Central Kitsap	14.0	73,290	11,130	25.4	64,528	121	635.5	37,483	3,116	73.7	41,015	3,966
Central Valley	13.8	56,795	32,380	31.0	59,969	2,617	547.5	39,345	1,962	75.4	38,456	1,454
Centralia	3.0	72,037	0	11.0	59,830	2,110	172.5	38,800	1,656	12.0	38,820	2,960
Chehalis	4.8	74,102	4	9.4	60,613	533	152.6	38,802	2,833	24.0	35,262	2,622
Cheney	3.0	73,412	14,680	10.0	61,174	7,414	182.4	39,999	3,460	28.0	41,472	2,539
Clarkston	5.0	67,453	3,628	8.0	60,467	1,373	150.8	38,127	1,435	11.0	40,700	3,630
Clover Park	12.0	66,289	11	34.0	70,264	28	659.3	37,753	2,454	102.2	39,172	2,935
Colville	2.5	67,971	2,386	6.3	63,309	1,638	116.8	38,501	932	12.3	38,293	1,233
East Valley (Spokane)	5.0	74,531	3,604	13.7	65,623	7	230.1	38,881	2,078	34.5	39,592	1,982
East Valley (Yakima)	2.0	65,738	1,225	6.0	57,596	5,033	112.6	37,490	2,613	10.4	37,288	2,339
Eastmont	5.0	67,208	10,568	14.0	61,022	7,708	212.6	38,977	2,995	24.5	39,865	2,667
Edmonds	13.5	78,575	60,246	49.3	69,900	486	1,002.5	37,633	1,961	148.0	35,402	1,705
Ellensburg	2.4	66,675	2	7.6	59,046	3	138.5	39,048	1,040	16.3	39,614	1,529
Enumclaw	5.0	78,330	16,975	14.4	58,126	4,907	247.3	37,267	2,549	18.4	39,813	1,209
Ephrata	2.7	67,651	4	6.5	62,440	1,926	104.7	37,851	1,630	17.7	38,882	1,495
Everett	18.0	72,707	14,680	46.9	65,796	1,045	793.7	39,641	3,777	121.9	41,434	4,368
Evergreen (Clark)	22.4	67,620	24,720	43.3	61,174	4,310	887.4	38,581	3,160	129.7	38,230	2,779
Federal Way	12.0	71,546	19,174	46.3	66,916	524	962.6	36,774	3,135	130.6	35,458	644
Ferndale	6.9	71,935	7,818	11.6	65,221	553	218.7	38,065	2,276	27.9	40,396	2,074
Fife	3.0	68,118	2	6.0	64,798	2	119.9	37,957	4,310	11.7	37,175	4,189
Franklin Pierce	5.0	76,245	34,416	16.0	67,889	2,601	323.5	37,696	3,055	36.8	40,731	1,603
Grandview	4.5	58,696	6,902	7.0	58,258	9,407	137.7	35,727	2,051	11.8	40,807	618
Highline	17.0	68,401	23,142	46.5	66,042	1,438	853.3	36,806	2,104	134.0	38,707	3,229
Hoquiam	3.0	71,134	1,308	7.5	59,653	4,061	117.4	37,324	1,952	14.8	27,388	2,083
Issaquah	14.0	60,957	31,200	30.0	64,089	1,424	532.7	37,541	4,029	68.9	40,097	3,275
Kelso	6.0	69,185	29,775	15.0	62,638	2,891	255.9	38,582	3,332	25.4	26,391	2,290
Kennewick	14.0	66,359	13	41.0	63,513	662	653.5	38,960	2,079	83.7	38,259	1,851
Kent	14.8	82,759	38,715	61.3	64,231	3,774	1,175.8	37,677	2,236	130.6	39,619	2,449
Lake Stevens	7.0	69,091	2,904	12.0	67,245	4	238.4	35,552	3,322	26.4	40,756	4,120
Lake Washington	13.9	88,300	15,057	54.5	70,398	283	1,120.5	37,927	2,923	141.6	41,120	2,101
Longview	7.3	69,402	7	19.0	63,646	8	392.0	39,191	1,537	42.8	38,512	1,539
Lynden	2.0	78,150	7,476	6.0	61,859	1,685	116.9	35,983	912	9.4	33,470	1,140
Marysville	8.8	79,126	12,936	22.4	69,206	2,753	467.3	39,752	4,388	57.4	38,743	5,558
Mead	6.0	74,878	33,660	17.0	62,567	14,129	372.1	40,188	4,157	41.1	37,648	253
Medical Lake	2.0	73,060	3,865	6.9	60,710	5,318	125.1	39,001	2,088	10.9	40,117	1,468
Mercer Island	3.9	80,184	3,643	8.0	68,807	5,655	172.5	38,774	3,995	20.4	38,962	2,091
Monroe	5.0	75,490	4	11.8	62,033	52	227.3	36,028	4,474	26.1	39,133	4,913
Moses Lake	8.0	70,005	8	16.0	63,292	6	280.7	37,982	1,569	20.4	39,006	3,032

Table 8

District	Central Administration			Unit Administration			Teachers			Spec. Services Staff ³		
	FTEs	Base ¹ Salary	Supp. ² Cont.	FTEs	Base Salary	Supp. Cont.	FTEs	Base Salary	Supp. Cont.	FTEs	Base Salary	Supp. Cont.
Mt Vernon	5.0	77,195	2,404	10.0	65,703	317	237.3	38,176	1,603	28.4	36,488	2,258
Mukilteo	13.0	78,810	40,244	30.0	66,580	4,980	567.3	36,302	4,161	73.6	40,783	5,122
North Kitsap	9.0	69,184	8	14.0	65,874	4	321.1	37,251	1,647	41.0	40,587	2,381
North Mason	2.0	72,018	1	6.2	57,342	1,903	119.0	36,698	864	13.0	41,528	380
North Thurston	10.0	75,961	2,268	28.0	66,803	8	663.4	39,247	337	77.8	40,199	576
Northshore	17.7	74,278	89,025	47.9	67,710	3,404	927.5	40,322	3,925	103.4	44,302	2,990
Oak Harbor	6.0	74,715	5	13.0	64,826	4	273.3	40,620	2,198	32.3	41,946	1,811
Olympia	9.7	70,266	2,343	26.0	61,214	3,367	423.2	39,302	3,241	55.8	23,383	1,237
Omak	3.4	63,088	276	8.2	54,371	33	140.6	37,226	1,176	12.9	40,275	441
Othello	3.0	70,730	2	8.5	58,329	653	147.9	37,748	1,926	12.0	40,880	1,718
Pasco	7.5	72,666	27,550	21.5	64,004	844	421.4	34,970	2,363	44.5	37,628	1,332
Peninsula	7.3	72,277	7	24.1	61,016	760	398.7	38,996	277	54.0	42,590	187
Port Angeles	6.0	69,140	5	14.0	62,232	972	268.3	37,783	1,338	18.3	44,166	1,235
Prosser	3.0	65,906	2	7.6	53,700	3,294	141.4	36,608	868	14.7	38,295	2,075
Pullman	3.0	63,853	2	7.0	60,078	1,602	110.0	39,148	1,896	12.7	41,433	857
Puyallup	18.9	72,794	19	41.5	64,609	16	854.1	38,404	3,297	118.8	43,129	3,257
Renton	15.4	71,652	46,894	30.9	66,257	3,790	574.9	37,125	2,585	74.6	37,249	2,570
Richland	8.0	72,676	36,282	18.0	64,944	6,711	427.1	36,136	3,286	56.0	36,348	3,264
Riverside	3.5	74,242	31,076	6.0	62,240	1,560	103.5	38,668	959	15.6	26,314	0
Riverview	4.0	66,913	3	7.0	61,643	628	134.7	36,892	2,037	15.3	39,981	2,994
Seattle	24.0	72,475	23	143.5	68,187	51	2,416.4	37,491	2,809	366.3	40,485	2,276
Sedro Woolley	2.0	79,974	4,210	13.3	59,953	407	195.8	35,770	1,161	20.4	38,227	1,794
Selah	4.8	68,981	3,450	8.5	60,616	2,143	176.3	38,493	1,293	17.1	37,795	2,176
Sequim	2.0	75,315	4,592	6.6	61,471	5,070	135.7	39,184	1,452	14.3	42,201	586
Shelton	6.6	65,787	8,552	8.6	62,403	1,998	194.1	36,572	2,443	30.8	42,518	1,884
Shoreline	12.5	71,786	10,129	24.0	70,215	1,558	490.1	37,555	3,231	62.2	41,576	1,597
Snohomish	4.0	78,414	1,804	19.0	67,397	1,172	378.8	36,937	3,614	47.5	39,139	2,932
Snoqualmie Valley	3.0	71,327	3,002	12.8	62,431	99	196.1	37,869	3,606	20.3	40,824	2,433
South Central	3.0	66,262	2	7.0	62,705	2	108.3	34,962	2,217	13.9	37,985	1,479
South Kitsap	6.4	74,821	36,236	22.5	69,184	8,938	528.0	37,458	3,151	64.6	34,553	2,589
South Whidbey	3.0	68,277	9,586	6.0	64,200	7,450	116.4	37,546	1,863	13.0	38,847	2,980
Spokane	33.0	61,081	140,064	73.0	62,622	2,761	1,592.2	39,187	2,679	192.7	36,748	3,567
Stanwood	4.0	71,768	3	10.0	64,110	1,806	200.8	36,824	1,553	18.3	39,756	489
Sumner	7.0	75,449	11,543	16.5	64,743	4,675	345.9	36,417	484	37.3	41,225	1,751
Sunnyside	2.2	76,381	2	13.2	58,663	1,672	235.4	36,851	1,759	25.7	39,535	2,638
Tacoma	32.4	72,196	2,016	86.0	66,219	235	1,711.0	40,787	1,238	271.8	33,144	1,072
Tahoma	4.2	64,536	5	13.4	89,940	7	250.2	36,439	1,581	32.0	36,277	1,852
Toppenish	2.0	75,877	4,670	9.0	59,574	4,334	172.0	35,692	784	18.2	29,261	2,741
Tumwater	7.8	70,205	8	15.0	65,120	6	290.2	37,544	1,254	37.5	40,461	2,308
University Place	10.0	64,544	9	14.6	62,298	7	254.6	37,423	2,236	31.0	39,298	2,013
Vancouver	24.3	70,948	4,824	47.5	69,003	18	934.7	38,798	2,911	119.8	38,769	1,963
Walla Walla	9.0	63,927	9	15.9	60,722	8	336.0	37,583	1,743	28.7	40,934	1,580
Wapato	5.3	70,790	8	8.1	62,024	4	151.4	37,724	2,367	11.0	37,747	923
Washougal	2.0	77,670	3,601	7.0	58,986	5,657	117.4	37,333	1,643	10.4	40,316	3,300
Wenatchee	3.3	81,370	3	20.8	65,384	9	325.2	36,968	2,140	44.0	35,794	1,031
West Valley (Spokane)	4.5	68,536	11,938	9.8	57,650	6,221	167.8	38,140	3,256	23.0	43,122	2,858
West Valley (Yakima)	5.5	69,551	4,806	11.1	60,616	1,603	205.9	37,851	3,264	10.4	41,688	901
White River	4.0	74,065	14,793	10.0	63,704	6,425	173.7	36,231	1,351	22.3	38,294	1,998
Yakima	16.5	69,095	97,110	34.5	62,788	4,688	715.7	38,342	2,151	81.7	42,799	2,654
Yelm	2.0	81,535	1	11.0	65,745	3,117	202.4	37,215	2,070	30.6	38,717	1,765
All Districts	1,005	\$70,411	\$1,130	2,483	\$64,031	\$977	46,883	\$37,853	\$2,342	5,551	\$38,760	\$2,128

¹Annualized average base salaries calculated for full-time equivalent positions.

²Average pay per individual for supplemental contracts.

³Includes library media specialists, counselors, occupational therapists, social workers, communication disorders specialists, psychologist, nurses, physical therapists, reading resource specialists and other support personnel.

Not included in table are contracted agency staff or staff whose primary activities are extracurricular or substitute teacher.

Source: OSPI Administrative and Research, School District Personnel Summary Reports, 1995-96

Table 9
Certificated FTE Staff
1995-96 (percentage distribution by function)

District	Total Staff	Total Admin.	Central Admin.	Unit Admin.	Classroom Teachers	Special Services Personnel
Aberdeen	244.7	5.3%	1.2%	4.1%	87.6%	7.0%
Anacortes	157.9	7.3	2.1	5.3	84.1	8.6
Arlington	240.3	6.5	1.9	4.5	85.9	7.7
Auburn	699.8	5.6	1.6	4.0	84.1	10.4
Bainbridge	197.3	6.1	2.0	4.1	81.0	12.9
Battle Ground	565.4	5.7	1.6	4.0	82.8	11.5
Bellevue	905.8	6.2	2.0	4.2	83.0	10.8
Bellingham	578.0	6.7	1.9	4.8	82.9	10.4
Bethel	774.7	6.8	2.2	4.6	83.7	9.5
Bremerton	378.8	6.3	1.1	5.3	84.7	8.9
Burlington Edison	181.8	6.0	2.2	3.8	82.4	11.5
Camas	165.6	6.3	1.3	5.0	84.4	9.3
Central Kitsap	748.6	5.3	1.9	3.4	84.9	9.8
Central Valley	667.7	6.7	2.1	4.6	82.0	11.3
Centralia	198.5	7.1	1.5	5.5	86.9	6.0
Chehalis	190.7	7.4	2.5	4.9	80.0	12.6
Cheney	223.4	5.8	1.3	4.5	81.7	12.5
Clarkston	174.8	7.4	2.9	4.6	86.3	6.3
Clover Park	807.5	5.7	1.5	4.2	81.6	12.7
Colville	137.9	6.4	1.8	4.6	84.7	8.9
East Valley (Spokane)	283.2	6.6	1.8	4.8	81.2	12.2
East Valley (Yakima)	130.9	6.1	1.5	4.6	86.0	7.9
Eastmont	256.2	7.4	2.0	5.5	83.0	9.6
Edmonds	1,213.3	5.2	1.1	4.1	82.6	12.2
Ellensburg	164.8	6.1	1.5	4.6	84.0	9.9
Enumclaw	285.1	6.8	1.8	5.1	86.7	6.5
Ephrata	131.5	7.0	2.1	4.9	79.6	13.4
Everett	980.5	6.6	1.8	4.8	80.9	12.4
Evergreen (Clark)	1,082.8	6.1	2.1	4.0	82.0	12.0
Federal Way	1,151.5	5.1	1.0	4.0	83.6	11.3
Ferndale	265.1	7.0	2.6	4.4	82.5	10.5
Fife	140.6	6.4	2.1	4.3	85.3	8.3
Franklin Pierce	381.3	5.5	1.3	4.2	84.8	9.6
Grandview	161.0	7.1	2.8	4.3	85.5	7.3
Highline	1,050.8	6.0	1.6	4.4	81.2	12.8
Hoquiam	142.7	7.4	2.1	5.3	82.3	10.4
Issaquah	645.6	6.8	2.2	4.6	82.5	10.7
Kelso	302.3	6.9	2.0	5.0	84.7	8.4
Kennewick	792.2	6.9	1.8	5.2	82.5	10.6
Kent	1,382.5	5.5	1.1	4.4	85.1	9.4
Lake Stevens	283.8	6.7	2.5	4.2	84.0	9.3
Lake Washington	1,330.5	5.1	1.0	4.1	84.2	10.6
Longview	461.1	5.7	1.6	4.1	85.0	9.3
Lynden	134.3	6.0	1.5	4.5	87.0	7.0
Marysville	555.9	5.6	1.6	4.0	84.1	10.3
Mead	436.2	5.3	1.4	3.9	85.3	9.4
Medical Lake	144.9	6.1	1.4	4.7	86.4	7.5
Mercer Island	204.9	5.8	1.9	3.9	84.2	10.0
Monroe	270.2	6.2	1.9	4.4	84.1	9.7
Moses Lake	325.1	7.4	2.5	4.9	86.3	6.3

Table 9

District	Total Staff	Total Admin.	Central Admin.	Unit Admin.	Classroom Teachers	Special Services Personnel
Mt Vernon	280.7	5.3	1.8	3.6	84.5	10.1
Mukilteo	683.9	6.3	1.9	4.4	82.9	10.8
North Kitsap	385.1	6.0	2.3	3.6	83.4	10.6
North Mason	140.2	5.8	1.4	4.4	84.9	9.3
North Thurston	779.1	4.9	1.3	3.6	85.1	10.0
Northshore	1,096.5	6.0	1.6	4.4	84.6	9.4
Oak Harbor	324.6	5.9	1.8	4.0	84.2	10.0
Olympia	514.6	6.9	1.9	5.1	82.2	10.8
Omak	165.0	7.0	2.0	4.9	85.2	7.8
Othello	171.4	6.7	1.7	5.0	86.3	7.0
Pasco	494.8	5.9	1.5	4.3	85.2	9.0
Peninsula	484.1	6.5	1.5	5.0	82.4	11.2
Port Angeles	306.6	6.5	2.0	4.6	87.5	6.0
Prosser	166.7	6.4	1.8	4.6	84.8	8.8
Pullman	132.7	7.5	2.3	5.3	82.9	9.6
Puyallup	1,033.3	5.8	1.8	4.0	82.7	11.5
Renton	695.8	6.7	2.2	4.4	82.6	10.7
Richland	509.1	5.1	1.6	3.5	83.9	11.0
Riverside	128.6	7.4	2.7	4.7	80.5	12.1
Riverview	161.0	6.8	2.5	4.3	83.7	9.5
Seattle	2,950.2	5.7	0.8	4.9	81.9	12.4
Sedro Woolley	231.4	6.6	0.9	5.7	84.6	8.8
Selah	206.7	6.4	2.3	4.1	85.3	8.3
Sequim	158.6	5.4	1.3	4.2	85.6	9.0
Shelton	240.1	6.3	2.7	3.6	80.8	12.8
Shoreline	588.7	6.2	2.1	4.1	83.2	10.6
Snohomish	449.2	5.1	0.9	4.2	84.3	10.6
Snoqualmie Valley	232.2	6.8	1.3	5.5	84.5	8.7
South Central	132.2	7.6	2.3	5.3	81.9	10.5
South Kitsap	621.5	4.7	1.0	3.6	85.0	10.4
South Whidbey	138.4	6.5	2.2	4.3	84.1	9.4
Spokane	1,890.9	5.6	1.7	3.9	84.2	10.2
Stanwood	233.1	6.0	1.7	4.3	86.2	7.8
Sumner	406.7	5.8	1.7	4.1	85.1	9.2
Sunnyside	276.4	5.5	0.8	4.8	85.2	9.3
Tacoma	2,101.1	5.6	1.5	4.1	81.4	12.9
Tahoma	299.8	5.9	1.4	4.5	83.4	10.7
Toppenish	201.2	5.5	1.0	4.5	85.5	9.0
Tumwater	350.5	6.5	2.2	4.3	82.8	10.7
University Place	310.2	7.9	3.2	4.7	82.1	10.0
Vancouver	1,126.3	6.4	2.2	4.2	83.0	10.6
Walla Walla	389.6	6.4	2.3	4.1	86.2	7.4
Wapato	175.8	7.6	3.0	4.6	86.1	6.2
Washougal	136.8	6.6	1.5	5.1	85.8	7.6
Wenatchee	393.2	6.1	0.8	5.3	82.7	11.2
West Valley (Spokane)	205.0	7.0	2.2	4.8	81.8	11.2
West Valley (Yakima)	232.7	7.1	2.3	4.7	88.5	4.4
White River	210.0	6.7	1.9	4.8	82.7	10.6
Yakima	848.3	6.0	1.9	4.1	84.4	9.6
Yelm	246.0	5.3	0.8	4.5	82.3	12.4
All Districts	55,921.4	6.2%	1.8%	4.4%	83.8%	9.9%

Not included in table are contracted agency staff or staff whose primary activities are extracurricular or substitute teacher.
Source: OSPI Apportionment and Research. *School District Personnel Summary Reports, 1995-96.*

Table 10
Basic Education Staffing Ratios
1995-96

	Average Annual FTE Enrollment	Pupils/Total Cert. Staff	Pupils/Cert. Admin. Staff	Pupils/Cert. Instr. ¹ Staff	Pupils/Total Classified Staff
Aberdeen	3,771.7	18.4	322.4	19.5	26.5
Anacortes	2,794.4	19.5	277.2	21.0	34.5
Arlington	3,913.3	18.6	279.5	19.9	32.8
Auburn	11,540.7	18.2	328.8	19.3	32.0
Bainbridge	3,217.1	18.6	277.3	20.0	30.5
Battle Ground	9,721.9	19.5	326.6	20.7	39.2
Bellevue	14,673.7	18.4	295.8	19.6	27.5
Bellingham	9,480.4	17.9	256.9	19.3	31.5
Bethel	13,439.6	19.1	272.1	20.5	28.5
Bremerton	5,968.1	18.6	273.8	19.9	27.5
Burlington Edison	3,059.3	18.9	310.6	20.1	26.8
Camas	2,827.8	19.6	300.8	20.9	28.7
Central Kitsap	12,570.2	18.8	343.3	19.9	30.0
Central Valley	10,209.4	18.2	258.5	19.6	32.9
Centralia	3,262.5	18.3	233.0	19.8	26.3
Chehalis	2,612.4	18.4	234.3	20.0	25.5
Cheney	3,389.3	18.0	280.6	19.2	33.0
Clarkston	2,921.5	19.0	265.6	20.5	30.5
Clover Park	12,482.4	19.0	282.9	20.3	29.6
Colville	2,523.6	20.0	322.3	21.4	31.6
East Valley (Yakima)	2,092.9	18.6	300.7	19.8	34.1
East Valley (Spokane)	4,472.6	18.6	253.3	20.1	28.9
Eastmont	4,278.5	18.1	251.2	19.5	30.5
Edmonds	19,510.1	17.8	350.5	18.8	25.6
Ellensburg	2,631.5	18.3	292.4	19.6	25.0
Enumclaw	4,730.3	19.0	271.1	20.4	31.7
Ephrata	2,126.6	19.1	290.1	20.5	25.5
Everett	15,989.9	18.7	262.4	20.2	30.7
Evergreen (Clark)	16,940.2	18.6	272.9	20.0	38.3
Federal Way	19,292.4	18.7	349.1	19.8	31.5
Ferndale	4,192.9	17.9	256.6	19.2	29.8
Fife	2,393.4	19.8	299.2	21.2	33.3
Franklin Pierce	6,395.2	19.4	315.0	20.7	28.2
Grandview	2,709.7	19.5	263.3	21.0	30.3
Highline	16,914.2	18.5	279.9	19.8	25.6
Hoquiam	2,270.1	19.1	239.0	20.8	23.3
Issaquah	10,634.3	19.6	266.1	21.2	28.4
Kelso	4,915.8	18.1	262.2	19.5	27.4
Kennewick	12,553.0	18.8	250.3	20.4	30.7
Kent	23,138.7	18.6	317.8	19.7	30.7
Lake Stevens	4,931.6	18.7	274.0	20.1	29.2
Lake Washington	23,021.1	19.2	350.7	20.3	33.7
Longview	7,085.8	18.0	302.3	19.1	23.2
Lynden	2,331.0	19.0	314.6	20.2	31.0
Marysville	9,361.2	18.6	310.2	19.8	31.5
Mead	7,342.1	18.5	346.3	19.6	32.5
Medical Lake	2,264.8	17.5	280.3	18.7	31.1
Mercer Island	3,613.3	18.8	328.5	20.0	31.5
Monroe	4,507.1	18.6	294.2	19.9	38.7
Moses Lake	5,685.2	18.9	258.4	20.4	24.7

Table 10

	Average Annual FTE Enrollment	Pupils/Total Cert. Staff	Pupils/Cert. Admin. Staff	Pupils/Cert. Instr. ¹ Staff	Pupils/Total Classified Staff
Mt Vernon	4,749.9	18.7	345.7	19.8	29.8
Mukilteo	11,831.0	18.8	296.9	20.0	35.5
North Kitsap	6,442.3	18.8	306.8	20.1	26.8
North Mason	2,226.8	19.2	305.0	20.5	32.0
North Thurston	12,371.8	18.4	343.7	19.5	29.9
Northshore	18,198.0	18.4	296.9	19.6	32.5
Oak Harbor	5,901.1	19.7	326.0	21.0	35.1
Olympia	8,216.6	18.3	243.1	19.8	29.2
Omak	2,160.2	15.6	225.0	16.7	26.3
Othello	2,622.8	17.5	249.5	18.8	26.3
Pasco	7,217.8	17.7	283.1	18.9	25.1
Peninsula	8,788.2	20.5	306.2	22.0	51.2
Port Angeles	4,937.8	18.4	267.1	19.8	34.3
Prosser	2,603.1	18.0	271.2	19.3	27.2
Pullman	2,085.5	16.7	219.5	18.1	31.2
Puyallup	16,434.5	18.9	296.8	20.2	32.4
Renton	11,526.0	19.4	288.0	20.8	27.3
Richland	8,274.8	18.2	327.7	19.3	33.9
Riverside	2,241.1	19.7	268.4	21.3	24.8
Riverview	2,617.0	18.5	261.7	19.9	27.4
Seattle	43,504.8	18.2	283.1	19.4	25.8
Sedro Woolley	3,722.1	19.1	261.2	20.6	28.1
Selah	3,475.0	20.3	283.7	21.8	25.6
Sequim	2,620.8	18.3	323.6	19.4	40.6
Shelton	3,768.3	18.6	301.5	19.8	27.1
Shoreline	9,541.0	18.8	284.8	20.1	25.8
Snohomish	7,930.4	20.3	344.8	21.5	39.4
Snoqualmie Valley	3,896.8	19.0	254.7	20.5	34.1
South Central	2,111.7	18.1	222.3	19.8	27.6
South Kitsap	10,799.8	19.7	415.1	20.7	37.0
South Whidbey	2,182.2	17.6	272.8	18.8	29.4
Spokane	30,173.0	18.9	323.8	20.1	28.9
Stanwood	3,966.9	18.8	307.5	20.1	32.1
Sumner	6,722.4	18.1	298.8	19.3	30.3
Sunnyside	4,594.1	20.3	380.3	21.4	29.1
Tacoma	29,714.2	17.1	278.3	18.2	28.9
Tahoma	4,925.5	18.5	283.1	19.8	31.3
Toppenish	3,178.7	19.9	289.0	21.3	30.0
Tumwater	6,137.1	19.9	276.4	21.4	30.1
University Place	4,874.1	17.4	212.2	19.0	33.3
Vancouver	18,438.2	18.9	271.7	20.4	26.6
Walla Walla	5,845.1	18.3	259.2	19.7	26.9
Wapato	3,115.8	19.8	284.3	21.3	26.1
Washougal	2,496.4	20.3	277.4	21.9	21.5
Wenatchee	6,421.7	19.5	288.0	20.9	31.6
West Valley (Spokane)	3,397.6	19.5	269.6	21.0	25.3
West Valley (Yakima)	4,300.5	20.0	277.5	21.5	31.6
White River	3,439.1	18.2	264.5	19.5	30.5
Yakima	12,923.9	18.8	282.3	20.1	26.0
Yelm	3,924.1	19.1	327.0	20.3	24.0
All Districts	899,083.0	18.5	280.2	19.8	52.7

¹Includes teachers, library media specialists, counselors, occupational therapists, social workers, communication disorder specialists, psychologists, nurses, physical therapists, reading resource specialists and other support personnel.

Source: OSPI Apportionment and Research. *School District Personnel Summary Reports, 1995-96.*

Table 11
Standardized Test Results, Fall 1996
(Mean Percentile)

	Grade 4				Grade 8				Grade 11			
	Reading	Math	Language	Total	Reading	Math	Language	Total	English	Soc. Sci.	Math	Science
Aberdeen	43	40	44	43	44	48	42	45	52	54	54	52
Anacortes	56	63	57	60	64	54	53	57	49	46	45	43
Arlington	49	50	47	48	61	51	54	55	49	48	53	44
Auburn	51	58	55	55	53	54	56	55	51	52	52	51
Bainbridge Island	74	72	71	74	70	61	68	67	71	70	68	70
Battle Ground	53	56	58	56	58	56	58	58	48	48	44	53
Bellevue	63	65	61	65	66	74	67	70	62	61	70	65
Bellingham	57	53	60	58	64	62	61	64	61	60	63	64
Bethel	46	44	46	46	48	43	49	47	42	41	38	44
Bremerton	43	45	45	45	51	45	46	47	45	48	46	52
Burlington-Edison	49	47	48	48	60	56	58	58	48	47	52	58
Camas	62	54	62	60	54	47	48	49	56	50	52	62
Central Kitsap	54	63	56	60	62	59	60	61	55	56	51	57
Central Valley	49	62	50	54	59	66	59	62	50	47	55	55
Centralia	43	34	39	38	49	43	45	45	47	46	52	43
Chehalis	55	55	54	55	62	66	60	64	57	56	52	62
Cheney	55	46	52	51	60	50	51	54	58	58	51	62
Clarkston	40	43	36	39	58	55	55	57	46	47	48	56
Clover Park	48	46	45	47	45	47	50	47	45	42	50	45
Colville	48	55	51	52	57	55	54	55	45	42	44	44
East Valley (Spokane)	48	52	50	50	53	52	47	51	40	43	43	54
East Valley (Yakima)	51	53	57	54	56	46	56	52	47	47	45	45
Eastmont	47	42	47	45	49	45	49	47	52	57	46	58
Edmonds	55	50	55	54	58	50	54	55	48	49	54	47
Ellensburg	56	50	53	54	60	50	54	55	59	56	64	68
Enumclaw	55	53	52	53	62	69	60	65	55	53	56	56
Ephrata	45	45	48	46	56	49	56	54	44	48	48	50
Everett	51	49	50	51	56	51	52	53	53	53	57	57
Evergreen (Clark)	45	45	49	47	52	52	50	52	47	44	47	47
Federal Way	55	56	55	57	56	63	60	60	51	48	58	45
Ferndale	64	69	65	68	57	61	65	62	51	50	47	55
Fife	51	68	58	60	53	56	56	55	46	49	50	49
Franklin Pierce	50	60	48	54	50	54	53	53	55	56	56	54
Grandview	30	36	33	31	32	27	38	30	31	29	33	32
Highline	48	48	51	50	52	58	55	55	41	39	42	43
Hoquiam	42	39	38	40	49	43	50	47	41	44	50	47
Issaquah	69	72	71	72	69	69	66	69	57	59	56	62
Kelso	44	48	43	46	53	56	56	57	46	47	46	49
Kennewick	62	64	60	64	56	52	55	55	53	55	52	57
Kent	53	56	54	55	59	62	60	61	50	47	53	53
Lake Stevens	55	57	58	58	53	54	51	53	45	44	42	52
Lake Washington	66	65	67	68	68	70	64	68	64	64	67	65
Longview	50	51	50	51	50	58	46	52	49	48	53	51
Lynden	58	66	64	64	50	48	57	51	51	53	65	54
Marysville	48	49	46	48	49	43	45	46	54	55	57	59
Mead	56	58	58	59	62	64	57	62	58	58	67	57
Medical Lake	62	62	69	66	64	66	66	66	54	53	51	56
Mercer Island	81	84	79	84	82	83	85	86	74	76	77	79
Monroe	55	54	52	55	55	58	55	56	52	52	53	55
Moses Lake	38	36	34	35	48	50	46	50	44	42	48	49

Table 11

	Grade 4				Grade 8				Grade 11			
	Reading	Math	Language	Total	Reading	Math	Language	Total	English	Soc. Sci.	Math	Science
Mount Vernon	47	44	48	46	48	40	44	43	54	53	57	60
Mukilteo	58	59	57	59	58	59	55	58	47	50	59	52
North Kitsap	58	62	58	61	57	51	55	55	60	58	52	59
North Mason	58	69	55	62	55	58	49	54	46	47	44	49
North Thurston	49	47	53	50	51	53	51	52	53	53	59	52
Northshore	68	70	70	71	69	69	67	69	61	59	62	62
Oak Harbor	50	46	50	49	57	54	53	55	54	51	54	57
Olympia	56	57	55	56	65	65	65	66	64	65	64	66
Omak	40	31	40	36	50	45	48	47	45	47	55	53
Othello	26	24	26	24	31	33	28	29	28	28	37	31
Pasco	47	54	47	50	40	47	43	44	40	40	47	46
Peninsula	61	62	59	62	62	67	59	63	60	58	55	60
Port Angeles	58	58	58	60	60	62	59	61	52	52	60	54
Prosser	39	33	44	39	49	43	50	47	39	42	35	48
Pullman	73	73	68	72	70	70	66	70	74	72	73	76
Puyallup	56	55	59	58	59	68	60	63	55	54	59	51
Renton	53	48	55	53	50	57	49	52	49	45	53	45
Richland	64	75	67	70	61	63	59	62	67	66	71	72
Riverside	49	51	50	50	59	59	51	57	47	47	58	49
Riverview	67	62	66	67	70	59	58	63	53	51	51	58
Seattle	52	50	53	52	49	50	51	51	43	42	45	44
Sedro-Woolley	54	45	51	52	48	39	36	41	41	45	36	54
Selah	43	32	33	35	58	55	46	53	45	45	53	51
Sequim	57	58	58	59	58	60	62	61	52	55	54	61
Shelton	46	45	48	48	52	48	46	48	51	53	53	55
Shoreline	62	62	62	63	66	57	65	63	65	64	61	68
Snohomish	54	50	54	54	59	57	56	58	53	48	56	58
Snoqualmie Valley	64	61	65	65	60	60	59	61	45	48	47	50
South Central	49	42	47	46	42	38	44	40	38	36	32	38
South Kitsap	51	52	51	52	54	53	52	53	51	47	49	52
South Whidbey	58	57	59	59	66	65	60	65	55	53	47	57
Spokane	51	56	55	54	55	57	54	56	49	49	56	54
Stanwood	57	62	58	60	58	50	55	54	58	54	58	54
Sumner	58	57	58	60	55	63	59	60	45	42	48	40
Sunnyside	27	27	24	26	28	35	36	33	24	24	23	24
Tacoma	48	46	50	48	48	49	50	49	49	47	54	50
Tahoma	61	64	59	62	61	61	59	61	62	59	62	59
Toppenish	20	13	17	14	22	20	26	20	24	26	24	32
Tumwater	57	63	57	60	58	58	56	58	56	55	50	60
University Place	61	61	60	62	60	58	59	60	63	63	63	67
Vancouver	55	58	54	57	57	53	57	56	51	49	49	49
Walla Walla	52	58	51	55	53	58	53	56	51	46	50	57
Wapato	17	16	13	14	28	25	30	26	24	22	30	27
Washougal	47	56	52	52	40	49	42	44	48	44	36	47
Wenatchee	45	37	41	41	48	45	48	47	55	55	57	55
West Valley (Spokane)	57	61	61	61	53	61	55	57	64	58	63	62
West Valley (Yakima)	61	59	60	61	61	62	62	62	49	47	46	52
White River	50	45	55	51	50	48	49	49	49	51		53
Yakima	33	27	31	30	39	31	39	35	45	44	46	48
Yelm	56	56	58	59	54	50	48	51	43	42	39	45
All Districts	52	52	52	53	55	55	53	55	51	50	53	53

Source: OSPI, Washington State Assessment Program. *A Five-Year Summary of Achievement Test Trends in Washington School Districts For The Years 1992-1996.*

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