

**Final Report to the Legislature
of the
Joint Task Force
on Local Effort Assistance**

December 1, 2002

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Joint Task Force on Local Effort Assistance

Mission

The 2002 Legislature enacted Engrossed House Bill 3011, establishing a Joint Task Force on Local Effort Assistance to study the K-12 levy equalization program. The specific tasks are as follows:

- Changes in state and federal funding since the levy equalization program began in 1989 make it necessary to examine the levy equalization formula and to determine whether the purpose is fulfilled.
- Complete a thorough analysis of the program, its impacts, and revenues included in the levy base.
- Determine whether the statutory purpose of the program is being met under the current allocation formula.
- Present the findings and recommendations of the task force to the legislature by December 1, 2002.

Executive Summary

The 2002 Legislature enacted Engrossed House Bill 3011 (EHB 3011), establishing a Joint Task Force on Local Effort Assistance to determine whether the statutory purpose of the levy equalization program is being met under the current funding formula and to present a report to the legislature of findings and recommendations.

EHB 3011 created a task force composed of nineteen members: twelve legislators, three representing each caucus of the House and Senate; and seven members from the K-12 sector, including the Superintendent of Public Instruction (*Membership list appears on Page 1*).

The Local Effort Assistance Program In Brief

After a large number of levy failures in 1975 and a school funding lawsuit, the 1977 Legislature enacted a Levy Lid Act designed to reduce local school district maintenance and operations levies to 10 percent of state basic education funds by 1982. The plan to reduce the levies of all school districts to 10 percent was never fully implemented due to the actions of subsequent legislatures.

After 1978, the time period to reduce districts to 10 percent levies was extended and ultimately eliminated. Numerous legislatures increased the base upon which the levy was calculated by first including more than just the state basic education program and later by allowing federal funds to be included. Also the number of districts authorized to collect levies above the 10 percent amount was increased and in 1987 the levy lid was increased to 20 percent.

School districts with comparatively high property tax rates for levies did not benefit from these increases as much as districts with below average property tax rates because of greater difficulty in passing levies due to the higher tax burden. So, in conjunction with the increase in the levy lid to 20 percent, the 1987 Legislature created a local effort assistance program for half of the levy lid. Starting in calendar year 1989, this program provided state funds to ensure that the property tax rate for a 10 percent levy in any district did not exceed the state average property tax rate for a 10 percent levy.

When the legislature permanently increased the levy lid to 24 percent in 1999, it continued the initial concept of equalizing half of the levy lid by increasing levy equalization to 12 percent starting in calendar year 2000.

Since inception of this program, the number of school districts receiving assistance has increased from 163 districts in 1989 to 210 in calendar year 2002 and the cost of the program has increased from approximately \$24 million in 1989 to \$140.9 million in calendar year 2002. The main reasons for the increase are changes in assessed values, the levy base, legislative policy, and increases in voter-approved levies.

The 2002 Legislature enacted EHB 3011 prorating levy equalization funding to 99 percent for calendar year 2003 and creating a task force to study the program.

Summary of Task Force Proceedings

At the initial meeting of the task force and at subsequent meetings, several members expressed concern about the state's K-12 finance formulas and the nature of maintenance and operations levies and the local effort assistance program as components of the finance system. It was determined that broad issues of K-12 funding were beyond the scope of the mission assigned to the task force in EHB 3011. However, there was sufficient concern that the task force recommends to the Governor and the legislature that a special commission be created during the 2003-05 biennium to examine K-12 funding, including a review of the current funding formulas, the impact of education reform on schools and school districts, and current uses of funds.

With regard to the levy equalization program, most members agreed with the statutory purpose of the program and thought that the program is meeting its statutory purpose. However, there were concerns about the growth in cost of the program, how certain federal funds are counted, and that changes in levy equalization should be considered only in the context of a K-12 finance study such as the one recommended by the task force.

Concerning how certain federal funds are counted in the levy base of school districts, the task force recommends that this be resolved by the Office of the Superintendent of Public Instruction through its rule making authority. The two issues are:

1. Fiscal agent revenues – when a district receiving federal or state funds for a consortium of districts or public entities can include all the federal funds in its levy base, not just its share. This can make such a district eligible for levy equalization funds that it would not otherwise be eligible for. The task force recommends that existing rules be changed to limit the amount of federal or state funds that a fiscal agent district may include in its levy base to their share of the grant.
2. Federal Direct Grants – are federal grant funds allocated directly to districts. The amount of these funds included in each district's levy base is estimated by the school districts (all other federal funds in a district's levy base consist of actual amounts received by the district through the Office of the Superintendent of Public Instruction). Overestimates of these federal direct funds can affect districts' eligibility for state local effort assistance. The task force recommends that the rules be changed to count these federal grant funds based on actual data available adjusted by inflation. The initial transition year would provide an appeals process to assure that school districts are not negatively impacted in the next budget year.

The task force noted that pending budget problems might result in proposals to reduce the levy equalization program during the 2003 legislative session. The task force concluded

that no major changes in the program should take place until a K-12 finance study is undertaken. If there is a need to reduce the program, it should be viewed as a budgetary issue and handled by temporarily prorating the amount provided for levy equalization.

Summary Conclusions

The task force concluded that the LEA formula met statutory intent and fit with the original purpose of the law. The specific conclusions of the task force are as follows:

1. Any changes to the LEA formula should be done in the context of an overall review of K12 finance and not as a stand-alone in the overall financing scheme.
2. A formal study of the K12 finance system should be undertaken by the legislature (See Study Resolution adopted by the task force—Appendix A).
3. The task force recognizes the budget challenges that the legislature faces in the 03-05 budget, and recommends that should budget reductions to LEA be necessary, the current formula be maintained. Reductions should be done on a pro-rata basis.
4. Lastly, some minor anomalies were found in the administration of the LEA program that can be addressed by changing OSPI rules. These issues relate to fiscal agent money and special purpose federal grants going directly to school districts (see pages 4 and 20 of the report and Appendix B for more detail).

Introduction and Discussion

Background

A series of levy failures in 65 of the state's school districts in 1975 for 1976 collections led to a school funding lawsuit against the state. The 1977 Legislature responded to the lawsuit by enacting the Basic Education Act and the Levy Lid Act and by changing the state's funding formulas contained in the state appropriations act.

One of the legislative goals of the initial school funding changes was to lessen school district reliance on unstable local property tax special levies. The legislature implemented a four-year phase-in to provide full state funding for basic education to eliminate the inequities that existed due to the reliance on the special levies. Concurrent with the state funding increases the legislature implemented a levy lid intended to phase down districts' M&O levies to a maximum of ten percent of state basic education allocations.

Exhibit 1 below shows the various policy changes in the levy lid percent, levy base, levy equalization and grandfather phase-down plans from 1978-2003 (changes are shown in the year that the policy change was first in effect, not the year in which the legislature made the policy change).

The plan to bring districts down to ten percent levies was not fully implemented for various reasons. First, to cushion the impact on district revenues, the 1977 Legislature granted districts that had levies above ten percent with grandfathered levy authority above ten percent. The initial plan was to phase the grandfathered districts down to 10 percent by 1982. Subsequent legislatures increased the base upon which the levy was calculated by first including most state programs and not just the state basic education program, and later by allowing federal funds to be included. Also, the number of districts authorized to collect levies above the 10 percent amount was increased and in 1987 the levy lid was increased to 20 percent.

School districts with comparatively high property tax rates for levies were not benefiting from the levy authority increases as much as districts with below average property tax rates due to the greater difficulty in passing levies. These districts were creating pressure in the legislature against raising the levy lid. So, in conjunction with the increase in the levy lid to 20 percent, the 1987 legislature created a local effort assistance program for half of the 20 percent levy authority, by equalizing the first 10 percent of levies. Beginning in 1989, this program provided state funds to ensure that the property tax rate for a 10 percent levy in any district did not exceed the state average property tax rate for a 10 percent levy. The enabling statute indicates that levy equalization funds are not part of the district's basic education allocation.

In the '90s the legislature increased the levy lid from 20 percent to 24 percent of most state and federal revenues of districts at first on a temporary basis and then on a permanent basis starting in 1999. Effective in calendar year 2000, levy equalization was increased to

12 percent, maintaining the initial 1987 policy of equalizing half of the levy lid authority. The levy authority of the 91 grandfathered districts was also increased by 4 percent. Currently there is no plan to reduce the number of grandfather districts that have levy authority above 24 percent. (Appendix C shows the 91 districts and their respective levy authority percent).

Exhibit 1
Major State Levy and Levy Equalization Policy Changes, 1978-2003

<u>Calendar Year</u>	<u>Levy Lid Percent</u>	<u>Levy Base Changes</u>	<u>Levy Equal. %</u>	<u>Grandfather Districts</u>	
				<u>Number</u>	<u>Phasedown</u>
Pre-1979	No Limit	--	--	--	--
1979	10%	State Basic Ed	--	50	By 1981
1980-85	10%	Added other state progs	--	150 by 1982	By 1983; then '90
1986-87	Higher of actual, 18.18% or ESD avg.	--	--	Less than 150	By 1993
1988	20%	Fed programs & inflation adj.	--	91	Levy reduction funds.
1989-93	20%	Lag adj. (1993)	10%	91	Max 30%
1994-95	20%+temp. 4%	--	12% prorated	91	--
1996-97	20%+temp. 4%	--	10%	91	--
1998	22%	--	10%	91	--
1999	24%	--	10% and 12% for lowest quartile	91	--
2000-02	24%	--	12%	91	--
2003	24%	--	12% prorated	91	--

The 2002 Legislature enacted Engrossed House Bill 3011, which established the Joint Task Force on Local Effort Assistance and prorated levy equalization to 99 percent of cost for the 2003 calendar year.

Common Factors Between M&O Levies and Levy Equalization

There are some common factors between levies and levy equalization, as follows:

- The levy base for both is most state and federal allocations in each district.
- The amount that a district can raise in local levies is decreased by the amount of levy equalization received by the district.

- A school district's maximum levy authority amount is equal to:
(Levy Base x Levy Authority Percentage) minus State Levy Equalization Allocation
- The levy authority percentage is 24 percent for 205 districts and higher for the 91 grandfathered districts as shown in Appendix C.

Statutory Purpose Of Levy Equalization

The 1999 legislation, which permanently increased the levy lid to 24 percent for most districts, added a purpose statement to the levy equalization law. This section of law is shown below.

“The purpose of these funds is to mitigate the effect that above average property tax rates might have on the ability of a school district to raise local revenues to supplement the state’s basic program of education. These funds serve to equalize the property tax rates that individual taxpayers would pay for such levies and to provide tax relief to tax payers in high tax rate school districts. These funds are not part of the district’s basic education allocation.”

RCW 28A.500.010

Note: The language up to the last sentence was added to the levy equalization statute in 1999.

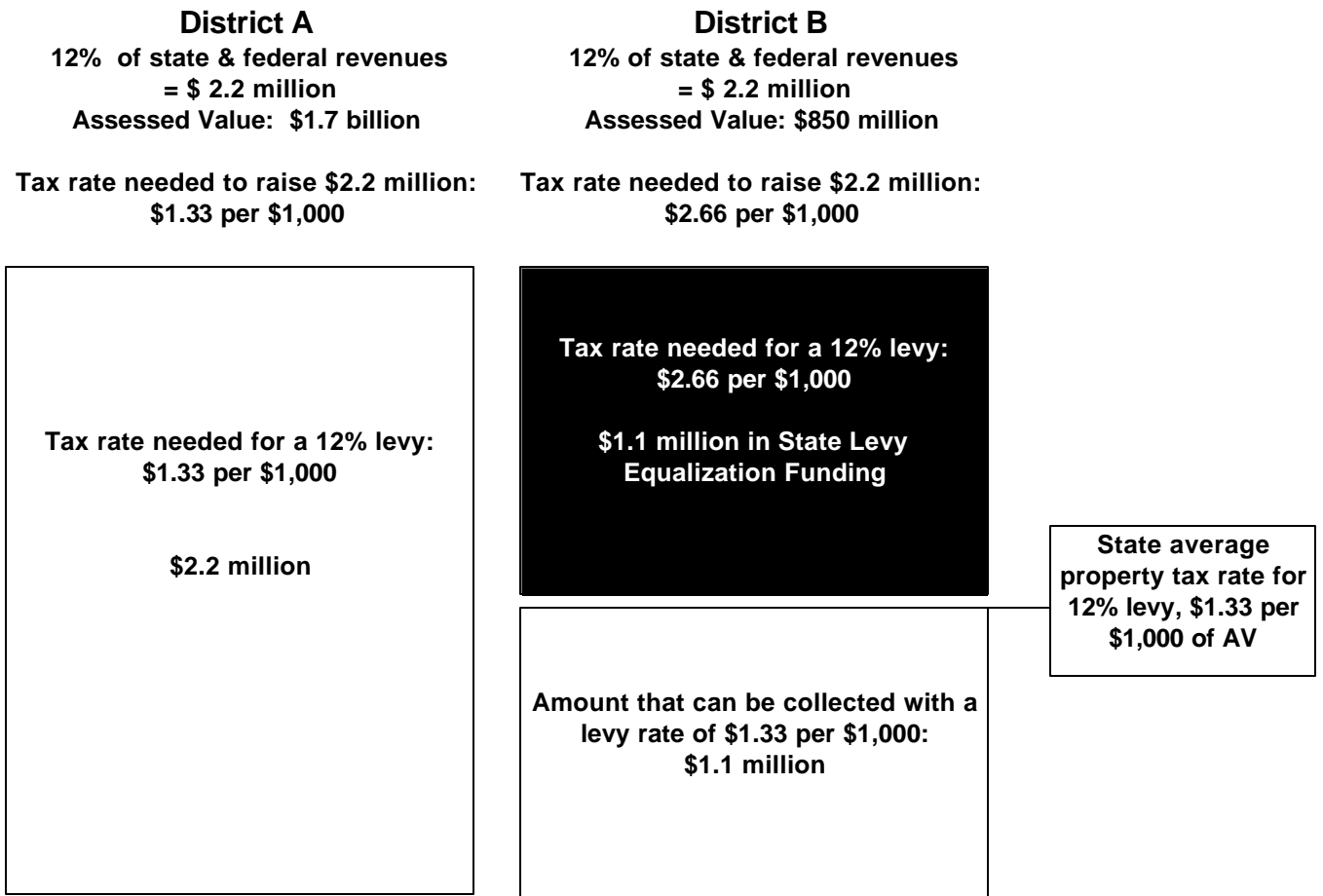
There are three related purposes within this section. The purposes are:

- To mitigate the effect that above average property tax rates might have on the ability of school districts to raise levies.
- To equalize the property tax rates that individual taxpayers pay for such levies.
- To provide tax relief to tax payers in high tax rate school districts.

One of the main tasks of the task force was to determine whether the purpose of levy equalization is being fulfilled under the current funding formula.

How Does Levy Equalization Work?

The formula equalizes the property tax rate necessary to raise an amount equal to 12 percent of a district's state and federal revenues (levy base). If a district's tax rate for a 12% levy exceeds the state average property tax rate for a 12% levy then the district is eligible to receive state levy equalization funds.



The chart above illustrates the mechanics of levy equalization. District A represents an average district with assessed value of \$1.7 billion state and a property tax rate for a 12 percent levy of \$1.33 per \$1,000 of assessed value. District B has the same attributes as District A except that it has half the assessed value of District A and thus requires a property tax rate of \$2.66/\$1000 AV for a 12 percent levy. Because this exceeds the state average rate for a 12 percent levy of \$1.33 per \$1,000 of assessed value, district B becomes eligible for state levy equalization payments, such that taxpayers in district B do not have to pay more than the state average tax rate for a 12 percent levy.

The three key moving pieces of the levy equalization program are (1) each district's assessed value (2) each district's levy base and (3) the state average property tax rate for a 12 percent levy. (See Appendix D for specific information on each district's current levy equalization and levy amounts.)

There is substantial variation among school districts in assessed value per student and state and federal revenues (levy base) per student. Differences in these two factors result in differences among districts in the property tax rate necessary to raise a 12 percent levy. Appendix E shows the levy base and assessed value per student of the state's 296 school districts and the property tax rates necessary to raise \$1,000 per student and the rate to raise a 12 percent levy in calendar year 2002.

Exhibit 2 shows examples of groups of districts with similar levy bases per student having different assessed values per student. In each group, the district with the lower assessed value per student qualifies for state levy equalization assistance (LEA).

Exhibit 2
Examples of Groups of Districts with Similar Levy Bases Per Student
With Differing Levy Equalization Eligibility

County	School District	Adjusted* Levy Base Per Student	Assessed Value Per Student	12% Levy Amount Per Student	12% Levy Rate Per \$1,000 AV	Per Student LEA
State Average		\$5,712	\$515,031	\$685	\$1.33	\$160
Snohomish	Lakewood	5,044	419,893	605	1.44	47
Cowlitz	Kalama	5,045	697,365	605	0.87	0
Franklin	Pasco	6,367	216,282	764	3.53	476
Grays Harbor	North Beach	6,372	1,231,647	765	0.62	0
Walla Walla	Prescott	9,359	868,839	1,123	1.29	0
Kittitas	Kittitas	9,360	383,892	1,123	2.93	612

*Levy Base adjusted for transfers and per pupil inflator.

Exhibit 3 shows examples of groups of districts with similar assessed values per student having different levy bases (state and federal revenues) per student. Differences in levy base per student can lead to differing levy equalization eligibility.

Exhibit 3
Examples of Groups of Districts with Similar Assessed Values Per Student
With Differing Levy Equalization Eligibility

County	School District	Adjusted* Levy Base Per Student	Assessed Value Per Student	12% Levy Amount Per Student	12% Levy Rate Per \$1,000 AV	Per Student LEA
State Average		\$5,712	\$515,031	\$685	\$1.33	\$160
Walla Walla	Columbia	5,660	669,120	679	1.02	0
Clallam	Crescent	9,011	670,352	1,081	1.61	189
King	Highline	5,567	546,113	668	1.22	0
Whitman	Endicott	12,485	546,430	1,498	2.74	771
Snohomish	Snohomish	5,269	483,524	632	1.31	0
Pacific	Willapa Valley	6,696	482,774	804	1.66	161
King	Federal Way	5,217	385,061	626	1.63	114
Yakima	Union Gap	6,143	385,227	737	1.91	225

*Levy Base adjusted for transfers and per pupil inflator.

1990 –2005 Levy Equalization Program Eligibility and Costs

Exhibit 4 shows that the number of districts receiving levy equalization has been increasing since full inception of the levy equalization program. The number of districts receiving levy equalization has increased from 174 districts in 1990 to 210 districts in 2002. These 210 districts contain 68 percent of the state's enrollment. Another 18 districts are eligible for levy equalization but do not qualify because they did not pass a levy. Appendix F contains a map showing the districts which are receiving levy equalization in calendar year 2002.

Exhibit 4

Number of School Districts Receiving Levy Equalization Funding 1990-2002

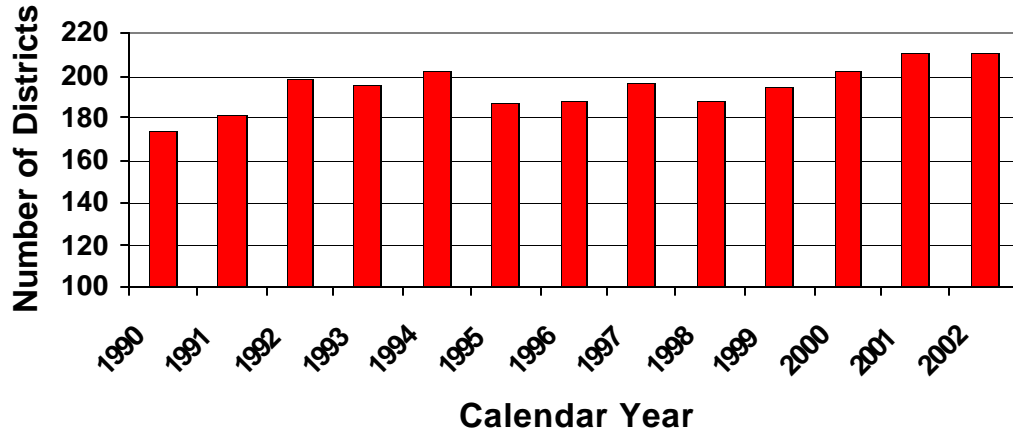


Exhibit 5 shows that since the start of the levy equalization program in 1989, the number of school districts with levies has grown from 233 to 274 districts in 2002 and the number of districts with levy failures has declined from 15 to 5.

Exhibit 5

Excess General Fund Levy Election History, 1989 – 2002

Collection Year	FINAL LEVY APPROVALS			FINAL LEVY FAILURES			NO LEVY REQUEST	
	\$\$\$ Amount	# of Dist.	FTE Students	\$\$\$ Amount	# of Dist.	FTE Students	# of Dist.	FTE Students
1989	423,634,530	233	676,032	12,021,786	15	22,669	48	35,361
1990	448,242,327	248	712,121	877,587	6	4,588	42	31,930
1991	519,523,386	251	735,327	3,478,000	8	8,850	37	24,462
1992	554,863,191	257	764,228	10,409,364	6	18,985	33	12,497
1993	663,306,099	258	799,063	7,368,320	10	16,950	28	7,387
1994	719,954,685	259	833,245	3,633,044	10	11,948	27	4,905
1995	753,041,982	245	777,903	58,324,310	20	78,089	31	12,728
1996	839,318,107	260	853,039	12,089,175	11	21,104	25	12,033
1997	874,789,668	264	883,065	3,765,443	8	11,504	24	9,150
1998	838,604,584	262	882,124	15,047,453	8	25,737	26	15,570
1999	940,765,937	261	876,969	38,481,902	9	40,562	26	18,859
2000	1,030,873,759	269	925,408	1,268,399	4	2,782	23	18,155
2001	1,088,088,126	275	924,412	13,438,599	4	17,258	17	6,775
2002	1,143,919,081	274	943,501	3,533,559	5	4,038	17	3,426

The result of more districts passing levies in greater amounts is that the percent of levy authority used by school districts has increased. Exhibit 6 shows the maximum levy

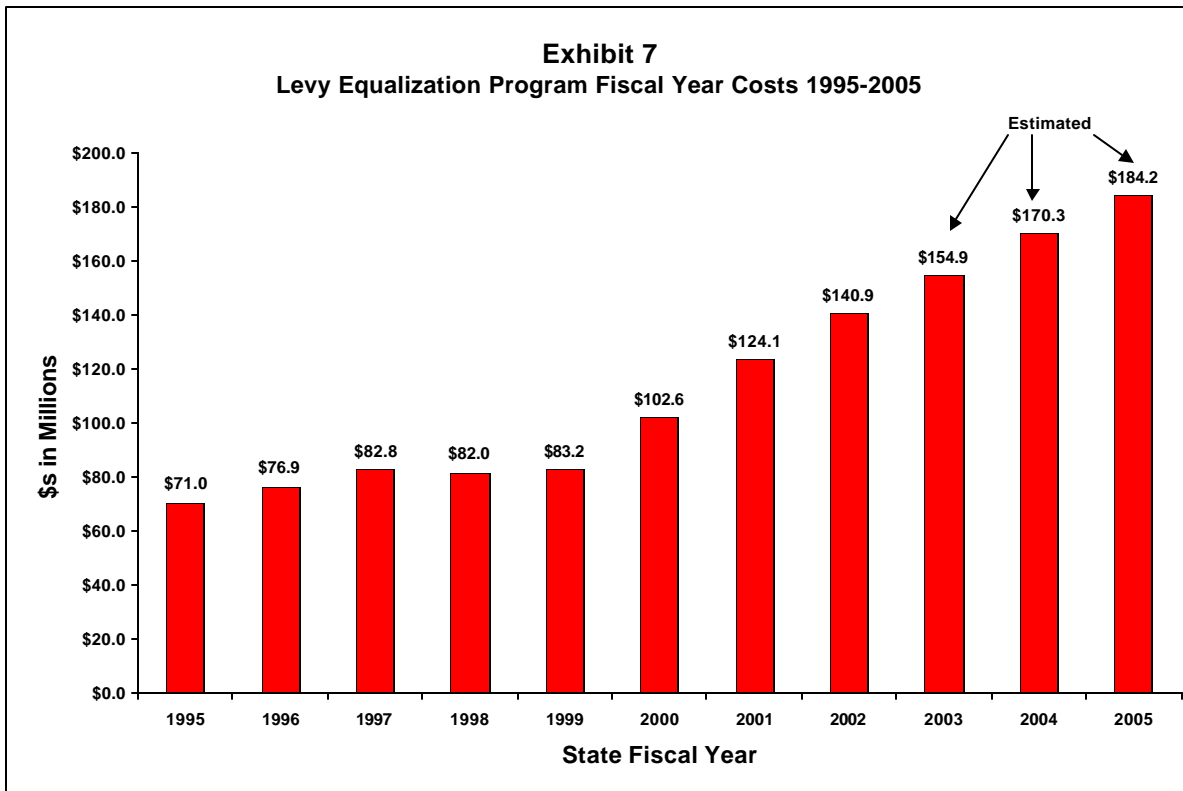
authority of all the state's districts from 1995 to 2002 and the estimated amount of the levy authority that districts collected. The percent of levy authority accessed by school districts increased from 78.3 percent in 1995 to 89.6 percent in 2002. In 2002, 10.4 percent or \$127.3 million of levy capacity went unused.

Exhibit 6
Levy Authority Compared with Levy Revenue
1995-2002

<u>Collection Year</u>	<u>Maximum Levy Authority</u>	<u>Estimated Levy Revenue</u>	<u>% Of Levy Authority Exercised</u>
1995	\$ 938,628,398	\$ 734,588,749	78.3
1996	991,590,916	813,336,855	82.0
1997	1,028,257,502	864,803,432	84.1
1998	993,061,542	838,604,584	84.4
1999	1,096,159,165	923,404,986	84.2
2000	1,161,686,352	1,012,568,861	87.2
2001	1,183,426,661	1,048,909,439	88.6
2002	1,227,147,940	1,099,843,843	89.6

Of the 274 districts with levies in 2002, 216 districts did not collect the maximum levies allowed under the levy lid. Of the 216 districts with levies below their levy authority, 179 districts had above average property tax rates for a 12 percent levy and received state levy equalization allocations.

Exhibit 7 shows that levy equalization program costs increased 69 percent from 1999 to 2002 and are estimated to increase another 31 percent from 2002 to 2005.



As illustrated in Exhibit 8, the main reasons for the cost increases from 1998 to 2003 are relative changes among school districts in assessed value and levy base. Another significant factor is the legislative policy change of increasing levy equalization from 10 percent to 12 percent effective in calendar year 2000.

Exhibit 8
Factors Accounting for Levy Equalization Cost

<u>Components of</u>	<u>1995 - 2003</u>	<u>1998 - 2003</u>
Assessed Valuation	9%	29%
Levy Base	44%	30%
Voter Approved Levies	23%	15%
Legislative Policy	23%	26%
Total	100%	100%

The next sections of this report address the two main cost factors, assessed valuation and levy base, in greater detail.

Assessed Value Aspects in Levy Equalization

Exhibit 2 showed examples of districts in which differences in assessed value per student resulted in differing levy equalization eligibility. Exhibit 9 below shows that the primary characteristic of districts eligible for levy equalization is below average assessed value per student. Of the 228 districts eligible for levy equalization, 199 districts have below average assessed value per student. These 199 districts have 98% percent of the enrollment in districts eligible for levy equalization. This means that although 29 districts eligible for levy equalization have above average assessed value per student, the cost of levy equalization for them is small when compared with the other 199 districts.

Concerning the levy base, exhibit 9 shows that even though 162 of the 228 districts eligible for levy equalization have above average levy bases per student, they only contain 42 percent of the enrollment of districts eligible for levy equalization.

Exhibit 9 Assessed Value and Levy Base Per Student As Eligibility Factors for 2002 Levy Equalization

	Assessed Value Per Student		
	Above Average	Below Average	Total
Districts Eligible for Levy Equalization	199	29	228
Resident FTE Enrollment	633,598	11,422	645,020
Percent of State Enrollment	66.6%	1.2%	67.8
Districts Not Eligible for Levy Equalization	6	62	68
Resident FTE Enrollment	34,602	271,222	305,824
Percent of State Enrollment	3.6	28.5	32.2
	Levy Base Per Student		
	Above Average	Below Average	Total
Districts Eligible for Levy Equalization	162	66	228
Resident FTE Enrollment	269,066	375,954	645,020
Percent of State Enrollment	28.3	39.5	67.8
Districts Not Eligible for Levy Equalization	26	42	68
Resident FTE Enrollment	55,714	250,110	305,824
Percent of State Enrollment	5.9	26.3	32.2

Unequal growth of assessed values among school districts can affect levy equalization eligibility and cost over time. Exhibit 10 shows that from 1998 to 2003, assessed value growth differed significantly among counties. Of the state's 39 counties, 4 counties had above average assessed value growth. King County outpaced the rest of the state

growing 50 percent faster than the state average growth. Since King County has been growing faster, its share of the total state assessed value has increased from 38.03 percent in 1998 to 43.97 percent in 2003.

Exhibit 10
Growth of Assessed Value (AV) in Selected Counties
1998 – 2003

County	AV Growth 1998 - 2003	% of State AV 2003	% of State AV 1998
State Average	46.9		
Clark	48.4	4.83	4.78
King	69.8	43.97	38.03
San Juan	63.3	0.84	0.75
Snohomish	47.9	9.86	9.80
Kitsap	34.4	3.25	3.55
Pierce	39.7	9.03	9.50
Spokane	22.8	4.42	5.28
Yakima	21.9	2.06	2.49
Ferry	5.9	0.07	0.10
Pend Oreille	9.7	0.18	0.24
Whitman	15.2	0.38	0.48

Note: Levy equalization is calculated with a one-year lag in Assessed Value.
For example, 2002 levy equalization is based on 2000 AV.

Exhibit 11 shows that if King County school district assessed values had grown at the average rate of the other 38 counties fewer districts would be eligible for levy equalization and the cost of levy equalization would be lower by \$28.4 million in calendar year 2003.

Exhibit 11
Effect on LEA 2003 Cost Had King County AV Grown at
Average Rate of the Other 38 Counties from 1998-2003

	Current 2003 AV	With King County At State Avg. AV Growth 1998-03	Difference
LEA Payable (\$ in Mill.)	\$161.9	\$133.5	(\$28.4)
LEA Eligible Districts	234	217	-17
Districts Receiving LEA	216	200	-16

Levy Base Aspects of Levy Equalization

Exhibit 3 showed that differences in state and federal revenues per student received by a school district can cause districts with similar assessed values per student to receive very different levy equalization per student.

Exhibit 12 shows the range of dollars received by school districts in various state and federal programs. Differences in state and federal amounts allocated per student among districts occur because some of the funding formulas contain compensating factors for differences in district size, numbers of students with special needs and differences in staffing costs. These differences can influence eligibility for levy equalization since the higher the state and federal revenues per student, the more likely a district is to qualify for levy equalization.

Exhibit 12
2002 Levy Base Dollars Per Student –
Range and Standard Deviation in Selected Programs

	<u>Average</u>	<u>Standard Deviation</u>	<u>Lowest</u>	<u>Highest</u>
All Programs	\$5,712	\$2,938	\$4,920	\$21,840
All State Programs	5,128	2,759	4,667	21,586
· <i>Apportionment</i>	4,206	2,429	3,759	19,935
· Special Education	470	109	0	831
· <i>Transportation</i>	212	652	0	5,932
· Learning Assistance	82	52	0	282
· Bilingual	46	81	0	467
All Federal Programs	584	958	0	11,603
· <i>Title I</i>	142	515	0	8,072
· Migrant/Bilingual	15	79	0	742
· Special Education	114	65	0	585
· <i>Special Purpose</i>	77	666	0	10,812

Exhibit 12 shows that levy base differences can be attributed mostly to a few state and federal programs (programs in italics). The greatest variation occurs in federal programs and is evident from the fact that the standard deviation in the federal programs is much greater than the average per pupil amount in the federal programs. This variation occurs because not all districts qualify for federal dollars equally under federal funding formulas.

The influence of federal programs in explaining levy base differences among districts has been growing. Exhibit 13 shows that federal funds as a percent of total levy base funds has increased from 6.9 percent in 1995 to 10.2 percent in 2002. Because federal funds are

generally targeted to districts that are also eligible for levy equalization this tends to amplify levy base differences among districts and increases the cost of levy equalization.

Exhibit 13
Composition of the Levy Base
Calendar Year 2002 Compared with 1995

	2002	1995
State Funds	4,875,642,475	3,745,016,170
% Of Total	89.8%	93.1%
Federal	555,618,471	278,798,902
% Of Total	10.2%	6.9%

Lastly, increases in federal funds impact levy equalization costs to a greater degree than evenly distributed state fund increases. For example, an increase of \$450 per student in state funds (about 8.8%) would add \$427.9 million dollars in the state K-12 budget and would increase state levy equalization costs by \$11.2 million. On the other hand, a 10 percent increase in federal funds for districts currently receiving federal funds would add about \$53.2 million in federal funds and would increase state levy equalization costs by \$8.2 million.

Findings

Based on the foregoing exhibits and various other materials reviewed by the task force, the task force members made the following findings:

1. In 2002, 70 percent of Washington's school districts receive state levy equalization payments (210 out of 296 school districts). Almost 68 percent of the state's K-12 enrollment is in these districts. Another 18 districts are eligible but do not have a voter approved levy.
2. Levy equalization program costs have increased 69% from 1999 to 2002 (from \$83.2 million to \$140.9 million). The forecasted cost increase from 2002 to 2005 is an estimated 31% (from \$140.9 million to \$184.2 million).
3. The main reasons for the increasing cost of levy equalization are relative changes among districts in assessed value, state and federal revenues, legislative policy changes and increases in voter-approved levies.
4. Since inception of the levy equalization program in 1989, the number of districts with levies has grown from 233 districts to 274 districts in calendar year 2002.

The rise in voter approved levies from 1995 to 2002 accounts for 23 percent of the increased cost of levy equalization for this time period.

5. The percent of levy authority utilized by school districts has increased from 78.3% in 1995 to 89.6% in 2002. In 2002, the 10.4% of levy authority not utilized by school districts amounted to \$127.3 million.
6. In 2002, 22 districts had no levy. Of the 274 districts with levies, 216 districts with 50% of the state's enrollment had levies below their levy authority. Of these 216 districts, 179 with almost 40% of the state's enrollment had above average property tax rates for a 12% levy and received state levy equalization payments.
7. According to RCW 28A.500.010, the levy equalization program has three purposes:
 - a. To mitigate the effect that above average property tax rates might have on the ability of a school district to raise levies.
 - b. To equalize the property tax rates that individual taxpayers pay for school district maintenance and operation property tax levies, and
 - c. To provide tax relief to tax payers in high tax rate school districts.
8. The levy equalization formula equalizes the property tax rate necessary for each school district to raise 12 percent of each district's state and federal revenues.
9. There are three key components in the levy equalization formula, each district's assessed property value, their state and federal revenues, and the state average property tax rate for a 12 percent levy.
10. Differences in assessed value per student among districts can cause districts with similar levy bases per student to receive very different levy equalization per student.
11. Differences in state and federal revenues (levy base) per student received by school districts can cause districts with similar assessed value per student to receive different levy equalization amounts per student.
12. The primary characteristic of districts eligible for levy equalization is below average assessed value per student. Of the 228 districts eligible for levy equalization, 199 districts with 66.6 percent of the state's enrollment have below average assessed value per student.
13. From 1998 to 2003, of the state's 39 counties, four counties had above average growth in assessed values. King County experienced the highest growth rate for this time period with an increase of 69.8% as compared to the state average growth of 46.9 percent.

14. Had King County assessed values grown at the average rate of the other 38 counties, the number of districts eligible for levy equalization would decline by 17 and the cost would be lower by \$28.4 million.
15. Levy base differences among districts can be attributed to a few state and federal programs. There is greater variation among districts in federal revenues than state revenues.
16. Federal funds as a percent of total funds in the levy base have increased since 1995 from 6.9 percent to 10.2 percent in 2002. Since there is greater variation in federal funds among districts, this increases the cost of levy equalization.
17. With respect to federal funds, Title I (Remediation) and Special Purpose programs cause the greatest variation I per student revenues in the levy base.
18. The amount of federal special purpose grants included in each district's levy base is based on district estimates. Some districts are using high estimates, which may increase their eligibility for levy equalization.
19. Some districts that are fiscal agents for state or federal grants can receive levy equalization funds by including the entire federal grant in their levy base, not just their share. This is permissible under current OSPI rules. (A district is a fiscal agent if federal grant funds are funneled through the district for the use of a number of school districts or public entities).

Recommendations Of The Task Force

Near the end of the Task Force deliberations a survey of task force members was conducted. Almost all of the members surveyed agreed with the statutory purpose of the program and most thought the program was meeting its statutory purpose. Some members, however, had the following concerns about the program: the cost of the program is growing too fast; federal funds and how they are included in the levy base; and, that changes in levy equalization should be considered only in the context of a comprehensive K-12 finance study.

Early in the task force deliberations there were members who had questions and concerns regarding the various state K-12 finance formulas and how they integrated with levy equalization. The task force concluded that broad issues of K-12 finance were beyond the purview of the task force. At its last meeting, the task force adopted a resolution which recommends that the Governor and the legislature create a commission or task force during the 2003-05 biennium to examine K-12 funding, including a review of the current funding formulas, the impact of education reform on schools and school districts, and current uses of funds including levies and levy equalization dollars. The text of the resolution is contained in Appendix A.

With regard to two specific issues-fiscal agent funds and special purpose federal grants, the task force recommended that:

1. The Superintendent of Public Instruction should change existing rules regarding fiscal agent revenues limiting the amount that a district can include in its levy base to only their share of the federal or state grant (including administrative overhead costs allowed by the grants); and
2. The Superintendent of Public Instruction should change existing rules regarding the amount of federal special purpose direct grants that school districts can include in their levy bases by basing the amount included on the last year of actual data available adjusted by inflation using the implicit price deflator (IPD). In the transition from the existing rule to the equalization solution, an appeal process should be developed to assure school districts are not negatively impacted in the next budget year.

At the final meeting of the task force, Representative McIntire presented information on an alternative method of distributing levy equalization. The alternative method would equalize to a flat dollar amount per student instead of the current method of using each district's state and federal revenues. Concerns were expressed about the alternative presented, and no action was taken by the task force. The information presented is shown in Appendix G.

The task force also noted that pending budget problems facing the 2003 Legislature might result in proposals to cut the levy equalization program. Task force members debated

whether options to cut the program should be provided to the legislature and whether the options should be prioritized in order of preference. The task force concluded that no major changes in the program should take place until a study of the state's K-12 finance system is undertaken. If there is a need to reduce the program, it should be viewed as a budgetary issue and handled by temporarily prorating the amount provided for levy equalization.

In the event the legislature decides to cut the program, the task force discussed whether prorating (an across-the-board reduction) was fairer than temporarily reducing the levy equalization percent from the current 12 percent to a lower number. An analysis of the two alternatives showed very little difference between the two and had less to do with fairness and more to do with the fact that a few districts that are eligible for levy equalization have passed levies with levy rates that are below the state average property tax rate for a 12 percent levy.

Task force members also discussed that there may be proposals to raise the levy lid and to sever the connection between the levy lid and the levy equalization program. Various members expressed the view that no major changes should take place until a K-12 finance study is undertaken.

At its last meeting, Task Force members concluded that the Local Effort Assistance (LEA) Task Force had completed a thorough analysis of the program's purpose and how it is operating. Except for two rules changes (e.g., fiscal agent funds and federal special purpose funds going directly to districts addressed above) the task force affirms that the statutory purpose of the program is being met. The task force concludes that no other changes should be made to the LEA program at this time. If, in the future, the legislature reviews the K12 funding system and initiates modifications to the funding system, it may then be necessary to examine the LEA program and its statutory purpose within the overall context of K-12 funding.

JOINT TASK FORCE ON LOCAL EFFORT ASSISTANCE

MINORITY REPORT

REP. GLENN ANDERSON, 5th Dist.

The Joint Task Force on Local Effort Assistance was established by EHB 3011 (Chapter 317, Laws of 2002) on a finding by the Legislature that changes in state and federal funding that have taken place since the Local Effort Assistance program (LEA) began in 1989 make it necessary to reexamine the program's funding formula and determine whether the statutory purpose of the program is being fulfilled. The adoption of EHB 3011 was impelled by concerns among legislators, educators and others that the cost of the program to taxpayers is rising very rapidly, and that the manner in which local effort assistance funding is allocated among school districts may not be in sufficient accord with its statutory purposes.

The task force was given three specific charges:

1. Complete a thorough analysis of the history of the local effort assistance program and its impacts, including a thorough examination of the revenues included in the levy base;
2. Determine whether the purpose of the local effort assistance program, as stated in RCW 28A.500.010, is being met under the current allocation formula; and
3. Present findings and recommendations to the Legislature by December 1, 2002.

How well has the task force carried out this mandate?

An impressive body of information was presented to us by legislative staff, OSPI staff and an expert consultant. The task force completed the analysis required by EHB 3011, including examination of the revenues included in the levy base.

What the task force has not done in a way that I believe meets the expectations of the Legislature, the governor and the public is to move from that analysis to an identification of ways to correct the weaknesses it revealed in the formula for allocating local effort assistance, and thus to bring the program into greater consistency with the purposes set out for it in law.

Having failed to take that step, the task force has answered yes, almost by default, to the question asked of it in its second charge: Is the statutory purpose of the program being met under the current allocation formula? According to the draft majority report, "Except for two rules changes. . . the task force affirms that the statutory purpose of the program is being met." (Page 21.) The Legislature, the governor, and the public are then to infer from our report that the Local Effort Assistance program is working just fine, and that, with the exception of the two rule changes, we have no guidance to offer as to how it might be modified to better serve its purposes – even as all state programs are under enormous pressure to prove themselves both efficient and effective in meeting their stated goals.

I respectfully dissent. I believe that the information with which we have been presented points to weaknesses and inequities in the allocation of funding under the Local Effort

Assistance program that demand at least the offering of options to the governor and Legislature for potential changes. These weaknesses and inequities include the widely differing amounts of local effort assistance received by districts with very similar fiscal capacity, and the growing impacts that federal funds are having on both the distribution of LEA money and the total cost of the program.

The findings in the task force report make these clear. In a program whose core intent is to more nearly equalize the ability of school districts with varying equalized tax bases to raise local levies for support of their schools, we see districts with nearly equal assessed value per student eligible for wildly different amounts of local effort assistance. For example, while Highline S.D. and Endicott S.D. each had assessed value of about \$546,000 in the program's most recent year, Highline was eligible for no local effort assistance, while Endicott received \$771 in assistance per student. (Page 10.) While this may be an extreme example, it is not an isolated one. If school districts that are similarly situated as regards local tax capacity are treated so differently under the LEA allocation formulas, significant questions are raised about the efficient operation of the program. The task force acknowledged the issue (how could it not?), but, with the notable exception of Rep. McIntire's proposal, chose in the end to take the discussion no further.

The draft majority report also points to the distorting effect that the inclusion of federal funds in the levy base may be having on LEA allocations:

Exhibit 12 shows that levy base differences can be attributed mostly to a few state and federal programs. The greatest variation occurs in federal programs and is evident from the fact that the standard deviation in the federal programs is much greater than the average per pupil amount in the federal programs. This variation occurs because not all districts qualify for federal dollars equally under federal funding formulas. (Page 16.)

According to RCW 28A.500.010, "The purpose of these [levy equalization] funds is to mitigate the effect that above average property tax rates might have on the ability of a school district to raise local revenues to supplement *the state's basic program of education.*" [Emphasis added.]

Federal funds have neither a relation to state basic education allocations, to which local levies are intended to be a supplement, nor to local fiscal capacity. Yet they have significant impacts on whether and how much local effort assistance a district may be eligible. Those impacts seem to me inconsistent with the intent of levy equalization.

With the expanding federal role in education, the impacts of federal funds on levy equalization will only become greater as we move forward. "The influence of federal programs in explaining levy base differences among districts has been growing," the report finds. "[F]ederal funds as a percent of total levy base funds have increased from 6.9 percent in 1995 to 10.2 percent in 2002." Is it not reasonable to presume that that percentage will increase all the more in the years ahead?

The impact of federal funds on levy equalization is a concern not only from the standpoint of education funding policy, but also from the standpoint of the state's ability to control its K-12 budget. An important piece in the state's school funding system is made captive to federal funding that we cannot predict and cannot control. I believe that is an unacceptable outcome. It is all the more unacceptable for being an unnecessary outcome.

Yet the task force has chosen to make no recommendations on the role of federal funding in the Local Effort Assistance program, even to the extent of offering options, except for two rules changes related to federal special purpose grants and fiscal agents for federal grants. I support those proposed rules, and applaud the Superintendent of Public Instruction for bringing them before us. But they do not go far enough to address what I find a manifest defect in the current formula.

In my view, the findings in the draft report provide a substantial basis for recommending changes in Local Effort Assistance to address what appear to be clear deficiencies in meeting the program's statutory purposes; but the task force makes none. It chose not even to offer options for change.

We may not all agree on the appropriate responses to the issues that have been identified in this study. That was to be expected. We know that potential options for change will have different impacts on the districts and groups we represent. I fear, however, that if we do not step up to the plate on the matter of local effort assistance, others will. Others who have not had the benefit of the expert information we have had. Others who have not had the benefit of the extended discussions and diverse participation we have had. Others who will be working under the pressure of budget deadlines, rather than in the vastly more favorable circumstances in which we have worked these last six months.

I fear, in short, that we have not taken full advantage of the opportunity this task force has been given to address an important issue in K-12 finance. I believe we have a duty to do more than say, yes, the program is working, in a manner of speaking, and kick further consideration of the issue off to a new study group that does not exist, and indeed may never exist. I fundamentally disagree with the premise that changes in the Local Effort Assistance cannot fairly and responsibly be made absent a study of the school finance system as a whole. If that were the case, the Legislature would not have passed EHB 3011, and the governor would not have signed it into law. This task force has, at minimum, a duty to present specific findings on both the strengths and weaknesses of the program, and, in accord with those findings, to point the way toward potential changes that would make Local Effort Assistance more effective in reaching its stated purposes at a more sustainable cost.

I would remind all members that funding inefficiently driven out through a flawed levy equalization formula is funding that is not available to meet other priorities, such as helping students and teachers to achieve the higher academic standards required under state Education Reform and the new federal legislation.

I cannot close without noting how the information presented to us in this study made so evident the widening gap between the state's haves and have-nots, between the fast-growing (if temporarily struggling) Puget Sound economy and the lagging economy of rural Washington. However the specific issue of levy equalization is addressed, in the longer term the only way that the gulf in fiscal capacity between urbanized and rural Washington can be bridged is by a sustained effort to improve the economic health of our poorer communities. This takes cooperation among more than just business and political leaders. It is essential that our educational leaders be fully engaged in that effort as well.

I urge the task force to reconsider the report we are charged with making to the governor and the Legislature. In the circumstances in which we find ourselves today, with the state facing challenges of a magnitude not seen for decades, and with trust of government in decline, it is incumbent on us to provide the leadership in solving problems that the public expects of us. This issue offers us an excellent opportunity to do that. We ought not squander it.

APPENDIX A

Recommendation: K-12 Finance Study

As part of its examination of the levy equalization formula, the Local Effort Assistance (LEA) Task Force has reviewed the state and federal revenues to school districts that are included in the levy base for equalization purpose. In the course of this review, some questions and concerns were raised regarding certain K-12 formulas that drive state and federal funding to school districts. Some members of the task force noted that most of the state's K-12 funding formulas were created prior to the passage of Engrossed Substitute House Bill 1209 in 1993 and subsequent educational reform efforts. Other members noted more general changes, such as technological advancements, have occurred since the formulas were created.

However, the LEA Task Force members concluded that broad issues of K-12 funding are beyond the scope of work assigned to the task force in Engrossed House Bill 3011. Therefore, the task force recommends to the Governor and the Legislature that a commission or task force be created during the 2003-05 biennium to examine K-12 funding. While the actual issues to be included in the review should be determined by the Governor and the Legislature, the LEA Task Force recommends that the study include a review of the current funding formulas, the impact of education reform policies on schools and school districts, and current uses of funds.

APPENDIX B

OSPI Proposals to Address LEA Task Force Concerns About School District Federal and Fiscal Agent Funds

1. School District Special Purpose Federal Grants

Concern Statement: The amount of federal special purpose grants included in each district's levy base is based on district estimates. High estimates can increase a district's levy amount and may affect not only its eligibility for levy equalization, but that of other districts as well.

Proposed Solution: The amount of federal special purpose grants included in each district's levy base will be based on the last year of actual data plus inflation as measured by the implicit price deflator (IPD). In the transition from the existing system to the equalization solution, an appeal process should be developed to assure School Districts are not negatively impacted in the next budget year.

Effect: Estimates of federal special purpose grants are eliminated. Levy equalization and levy base will be based on actual revenues.

2. School District Fiscal Agent Funds

Concern Statement: Districts that are fiscal agents for federal or state grants can receive levy equalization funds by including all federal or state grants in their levy base, not just their share. (A district is a fiscal agent if grant funds are funneled through the district for use by other districts or public entities.)

Proposed Solution: Districts that are fiscal agents for federal or state grants can receive levy equalization funds by including only their share of the grant (including administrative overhead costs allowed by the grants) in their levy base.

Effect: School District levy base revenues will be based on actual district revenues and not on revenues designated for other districts or public entities.

Appendix C

Districts With Grandfather Levy Authority Above 24%

Rank Highest				Rank Highest				Rank Highest			
=1	County	School District	Max Levy %	=1	County	School District	Max Levy %	=1	County	School District	Max Levy %
59	Adams	Lind	25.20%	68	King	Auburn	24.90%	33	Pierce	Dieringer	28.85%
40	Adams	Ritzville	28.12%	71	King	Tahoma	24.89%	83	Pierce	Orting	24.78%
82	Chelan	Cashmere	24.79%	80	King	Snoqualmie Valley	24.83%	52	Pierce	Clover Park	26.76%
12	Clark	Green Mountain	33.58%	61	King	Issaquah	24.97%	67	Pierce	Peninsula	24.91%
11	Columbia	Starbuck	33.61%	42	King	Shoreline	27.93%	61	Pierce	Franklin Pierce	24.97%
27	Cowlitz	Toutle Lake	31.19%	71	King	Lake Washington	24.89%	71	Pierce	Bethel	24.89%
87	Cowlitz	Kalama	24.24%	71	King	Kent	24.89%	61	Pierce	Eatonville	24.97%
15	Douglas	Orondo	33.51%	68	King	Northshore	24.90%	84	Pierce	White River	24.77%
91	Douglas	Bridgeport	24.01%	60	Kitsap	Bainbridge	24.98%	81	Pierce	Fife	24.82%
5	Douglas	Palisades	33.73%	17	Kittitas	Damman	33.44%	2	San Juan	Shaw	33.82%
41	Douglas	Mansfield	28.00%	6	Klickitat	Centerville	33.71%	29	Skagit	Anacortes	30.54%
24	Douglas	Waterville	32.00%	89	Klickitat	Roosevelt	24.14%	32	Skagit	Conway	29.15%
25	Franklin	North Franklin	31.70%	46	Lewis	Vader	27.29%	16	Skamania	Mount Pleasant	33.46%
1	Franklin	Kahlotus	33.90%	20	Lewis	Evaline	33.36%	88	Spokane	Spokane	24.18%
8	Grant	Wahluke	33.69%	58	Lewis	Boistfort	25.32%	39	Spokane	West Valley (Spo)	28.20%
53	Grant	Quincy	26.67%	31	Lewis	White Pass	29.43%	50	Stevens	Valley	26.91%
51	Grant	Coulee/Hartline	26.79%	3	Lincoln	Sprague	33.77%	49	Stevens	Loon Lake	27.01%
19	Grays Harbor	Cosmopolis	33.40%	55	Lincoln	Reardan	26.02%	86	Thurston	Olympia	24.34%
43	Jefferson	Brinnon	27.50%	30	Lincoln	Creston	30.42%	7	Walla Walla	Dixie	33.70%
22	King	Seattle	32.97%	9	Lincoln	Odessa	33.67%	18	Walla Walla	College Place	33.43%
68	King	Federal Way	24.90%	21	Lincoln	Harrington	33.01%	48	Walla Walla	Columbia (Walla)	27.07%
75	King	Enumclaw	24.88%	38	Lincoln	Davenport	28.21%	54	Whatcom	Bellingham	26.35%
9	King	Mercer Island	33.67%	43	Okanogan	Pateros	27.50%	35	Whatcom	Blaine	28.51%
64	King	Highline	24.95%	56	Pend Oreille	Selkirk	25.47%	34	Whitman	Lacrosse Joint	28.75%
75	King	Vashon Island	24.88%	65	Pierce	Steilacoom Hist.	24.93%	75	Whitman	Lamont	24.88%
65	King	Renton	24.93%	78	Pierce	Puyallup	24.87%	89	Whitman	Tekoa	24.14%
57	King	Skykomish	25.43%	26	Pierce	Tacoma	31.47%	47	Whitman	Pullman	27.27%
28	King	Bellevue	30.66%	14	Pierce	Carbonado	33.52%	37	Whitman	Palouse	28.27%
13	King	Tukwila	33.54%	36	Pierce	University Place	28.29%	4	Whitman	Garfield	33.76%
85	King	Riverview	24.72%	79	Pierce	Sumner	24.86%	23	Whitman	Steptoe	32.42%
								45	Whitman	Colton	27.35%

Definition Of Terms Used In Appendices D and E

- **Resident FTE Students:** Non-high districts and districts in interdistrict cooperative agreements send students to neighboring districts and the students are then counted in the receiving district's enrollment. The levy lid law requires an adjustment to the levy authority of the sending and receiving districts to account for the student transfers. In making district comparisons it is necessary to use resident enrollment otherwise the comparisons would be misleading.
- **Adjusted Levy Base:** This includes most state and federal revenues of a district adjusted for student transfers and inflation and lag adjustments that take into account that a calendar year levy is based on the prior school year. Not included in the levy base are federal impact aid funds, revenues received by districts in lieu of property taxes, and state competitive grants. Due to the various adjustments and exclusions of certain revenues, the adjusted calendar year 2002 levy base differs from district total revenues for the 2000-01 school year.
- **Adjusted Levy Equalization:** A district that is eligible for levy equalization can get the maximum levy equalization amount if it passes a levy with a levy rate at least equal to the state average rate for a 12 percent levy. If the district's levy rate is below the state average then the district's equalization amount is prorated.
- **Adjusted Assessed Value:** A district's assessed value adjusted by the county indicated ratio. This ratio is developed annually by the state Department of Revenue to account for differences in county assessment practices and its use enables a fair comparison of property tax rates among school districts.

**Appendix D: School District Revenue Profiles
Levy Base, Levy and Levy Equalization Revenue**

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>CY 2002 Adjusted Levy Base</u>	<u>CY 2002 Estimated Levy Revenue</u>	<u>CY 2002 Adjusted Levy Equal.</u>	<u>Per Student</u>			
						<u>Adjusted Levy Base</u>	<u>Estimated Levy Revenue</u>	<u>Adjusted Levy Equal.</u>	<u>Total \$ (Levy Base + Levy+LEA)</u>
	State Totals:	950,844	\$5,431,260,946	\$1,099,843,843	\$148,810,960	\$5,712	\$1,157	\$157	\$7,025
Adams	Washtucna	85.4	1,255,663	140,000	108,252	14,707	1,640	1,268	17,614
	Benge	15.5	288,215	25,000	15,325	18,595	1,613	989	21,196
	Othello	2,841.2	17,208,139	1,804,000	1,206,880	6,057	635	425	7,116
	Lind	216.9	1,920,469	385,000	30,367	8,856	1,775	140	10,771
Asotin	Ritzville	385.1	2,625,181	600,000	33,616	6,818	1,558	87	8,463
	Clarkston	2,763.8	16,206,471	1,758,488	1,020,973	5,864	636	369	6,870
	Asotin-Anatone	564.7	3,819,965	444,000	238,134	6,764	786	422	7,972
Benton	Kennewick	13,036.2	73,841,019	13,200,000	4,422,124	5,664	1,013	339	7,016
	Paterson	99.8	759,891	72,960	-	7,611	731	-	8,342
	Kiona Benton	1,597.1	8,961,253	923,500	717,617	5,611	578	449	6,638
	Finley	1,091.9	6,517,109	1,196,759	367,347	5,969	1,096	336	7,401
	Prosser	2,667.8	15,829,069	2,127,849	935,990	5,933	798	351	7,082
	Richland	9,043.9	48,106,533	9,667,146	1,878,422	5,319	1,069	208	6,596
	Manson	636.9	5,132,219	460,000	198,495	8,058	722	312	9,092
Chelan	Stehekin	12.4	235,299	0	-	18,991	-	-	18,991
	Entiat	381.5	2,624,230	150,000	130,954	6,878	393	343	7,615
	Lake Chelan	1,271.7	8,706,289	1,078,000	-	6,846	848	-	7,694
	Cashmere	1,462.0	8,395,940	1,071,000	464,158	5,743	733	317	6,793
	Cascade	1,449.7	9,296,763	1,321,997	-	6,413	912	-	7,325
	Wenatchee	6,792.2	38,702,662	7,026,000	1,275,606	5,698	1,034	188	6,920
	Port Angeles	4,676.8	26,970,072	4,855,200	744,992	5,767	1,038	159	6,964
	Crescent	226.9	2,044,956	235,097	42,902	9,011	1,036	189	10,236
	Sequim	2,760.6	15,306,788	0	-	5,545	-	-	5,545
	Cape Flattery	517.9	4,528,041	350,000	335,065	8,743	676	647	10,066
Clark	Quillayute Valley	1,352.6	9,715,818	508,965	710,955	7,183	376	526	8,085
	Vancouver	20,620.3	119,443,305	25,418,313	3,248,080	5,793	1,233	158	7,183
	Hockinson	1,852.0	10,093,259	1,355,000	428,240	5,450	732	231	6,413
	Lacenter	1,320.7	6,627,784	1,235,000	185,898	5,018	935	141	6,094
	Green Mountain	150.9	822,675	117,000	-	5,453	776	-	6,228
	Washougal	2,408.4	13,645,558	3,137,445	137,489	5,666	1,303	57	7,026
	Evergreen (Clark)	20,634.9	113,461,791	23,443,027	3,787,803	5,499	1,136	184	6,818
	Camas	3,689.4	19,648,575	4,575,000	-	5,326	1,240	-	6,566
	Battle Ground	10,456.4	56,497,769	5,522,400	2,301,408	5,403	528	220	6,151
	Ridgefield	1,717.6	8,739,556	2,097,493	-	5,088	1,221	-	6,309
Columbia	Dayton	584.9	3,772,912	750,000	154,870	6,451	1,282	265	7,998
	Starbuck	17.9	236,227	0	-	13,227	-	-	13,227

**Appendix D: School District Revenue Profiles
Levy Base, Levy and Levy Equalization Revenue**

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>CY 2002 Adjusted Levy Base</u>	<u>CY 2002 Estimated Levy Revenue</u>	<u>CY 2002 Adjusted Levy Equal.</u>	<u>Per Student</u>			
						<u>Adjusted Levy Base</u>	<u>Estimated Levy Revenue</u>	<u>Adjusted Levy Equal.</u>	<u>Total \$ (Levy Base + Levy+LEA)</u>
Cowlitz	Longview	7,061.4	42,346,709	9,993,454	169,756	5,997	1,415	24	7,436
	Toutle Lake	612.5	3,909,682	700,000	107,997	6,384	1,143	176	7,703
	Castle Rock	1,291.5	7,209,810	825,000	311,281	5,583	639	241	6,463
	Kalama	956.9	4,827,203	971,947	-	5,045	1,016	-	6,060
	Woodland	1,785.3	9,900,882	1,621,000	129,626	5,546	908	73	6,527
Douglas	Kelso	4,973.5	27,846,673	5,088,525	1,594,676	5,599	1,023	321	6,943
	Orondo	263.9	2,150,444	183,000	48,122	8,148	693	182	9,024
	Bridgeport	624.8	4,786,694	95,000	400,841	7,661	152	642	8,454
	Palisades	73.4	545,764	75,000	22,887	7,440	1,022	312	8,774
	Eastmont	4,913.3	27,149,585	3,935,397	1,477,116	5,526	801	301	6,627
	Mansfield	103.1	1,433,337	105,000	118,121	13,904	1,019	1,146	16,068
	Waterville	283.6	2,103,547	215,000	101,084	7,417	758	356	8,532
Ferry	Keller	84.1	923,795	0	-	10,986	-	-	10,986
	Curlew	255.4	2,032,468	100,000	148,558	7,958	392	582	8,931
	Orient	130.1	1,162,217	0	-	8,935	-	-	8,935
	Inchelium	255.5	2,309,712	0	-	9,041	-	-	9,041
	Republic	488.7	2,974,776	254,000	137,208	6,087	520	281	6,888
Franklin	Pasco	8,239.4	52,461,718	6,850,000	3,923,714	6,367	831	476	7,675
	North Franklin	1,832.1	11,781,130	1,400,000	806,350	6,430	764	440	7,635
	Star	21.4	422,423	0	-	19,758	-	-	19,758
Garfield Grant	Kahlotus	81.1	1,110,583	135,000	92,790	13,691	1,664	1,144	16,499
	Pomeroy	446.3	2,958,156	418,200	157,041	6,629	937	352	7,918
	Wahluke	1,428.0	9,469,192	849,000	745,295	6,631	595	522	7,748
	Quincy	2,122.5	13,304,152	1,800,000	562,464	6,268	848	265	7,381
	Warden	878.0	5,551,402	452,000	347,337	6,323	515	396	7,233
	Coulee/Hartline	240.8	1,930,956	350,000	62,722	8,018	1,453	260	9,732
	Soap Lake	501.3	3,553,955	380,845	272,435	7,090	760	544	8,393
	Royal	1,244.9	7,582,843	640,000	480,309	6,091	514	386	6,991
	Moses Lake	6,116.3	35,141,277	6,032,439	1,410,571	5,745	986	231	6,962
	Ephrata	2,206.5	12,424,897	1,870,000	857,366	5,631	848	389	6,867
	Wilson Creek	125.2	1,484,626	155,000	114,837	11,857	1,238	917	14,012
Grays Harbor	Grand Coulee Dam	778.8	4,903,226	595,000	400,808	6,296	764	515	7,574
	Aberdeen	3,571.4	20,850,489	3,450,000	1,321,541	5,838	966	370	7,174
	Hoquiam	2,095.6	12,054,443	1,791,740	798,490	5,752	855	381	6,988
	North Beach	642.0	4,090,711	870,000	-	6,372	1,355	-	7,727
	Mc Cleary	397.0	2,252,214	175,000	140,869	5,673	441	355	6,469
	Montesano	1,319.8	7,394,238	995,000	265,071	5,603	754	201	6,557
	Elma	1,778.7	10,712,027	1,174,930	672,648	6,023	661	378	7,061

**Appendix D: School District Revenue Profiles
Levy Base, Levy and Levy Equalization Revenue**

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>CY 2002 Adjusted Levy Base</u>	<u>CY 2002 Estimated Levy Revenue</u>	<u>CY 2002 Adjusted Levy Equal.</u>	<u>Per Student</u>			
						<u>Adjusted Levy Base</u>	<u>Estimated Levy Revenue</u>	<u>Adjusted Levy Equal.</u>	<u>Total \$ (Levy Base + Levy+LEA)</u>
	Taholah	212.8	1,854,870	170,000	191,827	8,719	799	902	10,419
	Quinalt	238.7	1,959,272	384,985	85,240	8,208	1,613	357	10,178
	Cosmopolis	344.1	1,693,090	329,000	-	4,920	956	-	5,877
	Satsop	69.2	432,985	0	-	6,260	-	-	6,260
	Wishkah Valley	243.6	1,820,531	289,500	105,145	7,474	1,188	432	9,094
	Ocosta	704.3	4,296,144	1,031,075	-	6,100	1,464	-	7,563
	Oakville	287.1	2,327,753	164,000	135,171	8,107	571	471	9,149
Island	Oak Harbor	5,912.4	32,469,243	1,507,000	771,049	5,492	255	130	5,877
	Coupeville	1,086.5	5,711,891	1,332,243	-	5,257	1,226	-	6,483
	South Whidbey	2,266.5	12,437,713	2,985,051	-	5,488	1,317	-	6,805
Jefferson	Queets-Clearwater	50.5	616,354	100,000	39,201	12,205	1,980	776	14,961
	Brinnon	110.0	867,892	179,600	-	7,888	1,632	-	9,520
	Quilcene	245.8	1,968,538	235,500	-	8,008	958	-	8,966
	Chimacum	1,346.3	7,830,401	1,827,000	-	5,816	1,357	-	7,174
	Port Townsend	1,666.3	9,421,955	2,112,000	-	5,655	1,268	-	6,922
King	Seattle	44,604.0	282,187,418	93,037,192	-	6,327	2,086	-	8,412
	Federal Way	21,432.7	111,808,432	22,854,000	2,434,206	5,217	1,066	114	6,397
	Enumclaw	5,009.9	26,175,327	6,154,819	357,602	5,225	1,229	71	6,525
	Mercer Island	4,176.7	20,776,402	6,995,415	-	4,974	1,675	-	6,649
	Highline	17,201.9	95,763,585	23,893,015	-	5,567	1,389	-	6,956
	Vashon Island	1,575.3	8,642,803	2,150,329	-	5,486	1,365	-	6,851
	Renton	11,998.2	66,080,921	16,473,973	-	5,508	1,373	-	6,881
	Skykomish	66.7	1,261,751	134,000	-	18,928	2,010	-	20,938
	Bellevue	14,860.1	77,728,185	23,831,462	-	5,231	1,604	-	6,834
	Tukwila	2,467.4	13,566,361	4,550,157	-	5,498	1,844	-	7,343
	Riverview	2,856.6	15,138,651	3,742,275	-	5,300	1,310	-	6,610
	Auburn	12,234.0	63,474,437	15,700,000	-	5,188	1,283	-	6,472
	Tahoma	5,696.8	29,537,192	7,263,520	88,287	5,185	1,275	15	6,475
	Snoqualmie Valley	4,254.6	22,318,480	5,541,679	-	5,246	1,303	-	6,548
	Issaquah	13,421.4	66,582,866	16,625,742	-	4,961	1,239	-	6,200
	Shoreline	9,795.8	54,208,651	15,000,000	-	5,534	1,531	-	7,065
	Lake Washington	22,820.8	116,529,196	29,004,117	-	5,106	1,271	-	6,377
	Kent	25,285.4	135,735,746	33,100,000	323,847	5,368	1,309	13	6,690
	Northshore	19,381.7	108,138,179	26,926,407	-	5,579	1,389	-	6,969
Kitsap	Bremerton	5,662.3	33,553,093	5,905,000	1,229,346	5,926	1,043	217	7,186
	Bainbridge	3,847.1	19,854,116	4,959,558	-	5,161	1,289	-	6,450
	North Kitsap	6,645.0	36,951,952	8,868,469	-	5,561	1,335	-	6,895
	Central Kitsap	12,717.4	70,374,987	9,600,000	3,482,397	5,534	755	274	6,562

**Appendix D: School District Revenue Profiles
Levy Base, Levy and Levy Equalization Revenue**

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>CY 2002 Adjusted Levy Base</u>	<u>CY 2002 Estimated Levy Revenue</u>	<u>CY 2002 Adjusted Levy Equal.</u>	<u>Per Student</u>			
						<u>Adjusted Levy Base</u>	<u>Estimated Levy Revenue</u>	<u>Adjusted Levy Equal.</u>	<u>Total \$ (Levy Base + Levy+LEA)</u>
Kittitas	South Kitsap	10,755.8	59,441,292	10,945,000	2,485,885	5,526	1,018	231	6,775
	Damman	84.7	480,918	60,000	-	5,680	709	-	6,389
	Easton	119.9	1,385,636	200,000	-	11,558	1,668	-	13,226
	Thorp	197.5	1,744,791	281,180	63,470	8,834	1,424	321	10,579
	Ellensburg	2,691.9	14,955,043	2,655,000	262,457	5,556	986	98	6,639
Klickitat	Kittitas	502.8	4,706,148	549,000	307,846	9,360	1,092	612	11,065
	Cle Elum-Roslyn	939.6	5,120,143	990,000	-	5,449	1,054	-	6,503
	Wishram	55.6	1,213,433	0	-	21,840	-	-	21,840
	Bickleton	101.8	1,221,655	0	-	12,001	-	-	12,001
	Centerville	121.5	843,750	100,000	53,017	6,943	823	436	8,202
	Trout Lake	154.9	1,354,493	186,000	56,438	8,745	1,201	364	10,311
	Glenwood	94.6	1,196,060	100,000	93,985	12,641	1,057	993	14,691
	Klickitat	175.1	1,625,737	92,000	164,962	9,282	525	942	10,750
	Roosevelt	23.8	341,316	0	-	14,329	-	-	14,329
	Goldendale	1,233.1	7,582,509	894,000	324,556	6,149	725	263	7,138
	White Salmon	1,245.3	7,730,515	1,140,000	281,213	6,208	915	226	7,349
	Lyle	397.3	2,760,068	250,000	122,082	6,947	629	307	7,884
	Lewis	Napavine	634.3	3,773,054	0	-	5,948	-	-
Vader		238.5	1,444,384	145,000	43,575	6,056	608	183	6,847
Evaline		90.2	504,786	55,000	2,810	5,594	609	31	6,234
Mossyrock		602.2	3,748,277	450,000	54,889	6,224	747	91	7,062
Morton		469.7	3,051,373	418,494	77,441	6,496	891	165	7,552
Adna		488.6	2,923,418	0	-	5,983	-	-	5,983
Winlock		770.6	4,481,242	400,000	262,569	5,816	519	341	6,675
Boistfort		141.8	930,227	200,000	-	6,562	1,411	-	7,973
Toledo		901.1	4,819,360	575,000	177,621	5,348	638	197	6,183
Onalaska		895.8	5,700,132	595,000	312,868	6,363	664	349	7,376
Lincoln	Pe Ell	317.2	2,112,365	300,000	32,246	6,660	946	102	7,707
	Chehalis	2,547.3	14,801,599	2,620,000	594,727	5,811	1,029	233	7,073
	White Pass	819.9	4,756,141	991,000	99,782	5,801	1,209	122	7,131
	Centralia	3,162.4	19,419,636	3,400,000	567,023	6,141	1,075	179	7,395
	Sprague	98.8	1,191,031	220,000	68,147	12,057	2,227	690	14,974
	Reardan	591.0	4,047,663	730,000	181,201	6,849	1,235	307	8,391
	Almira	90.6	1,342,975	165,000	87,698	14,830	1,822	968	17,620
	Creston	110.8	1,374,819	177,000	61,886	12,407	1,597	558	14,563
	Odessa	308.7	2,395,172	450,000	106,286	7,760	1,458	344	9,562
	Wilbur	217.3	1,677,347	348,321	54,242	7,719	1,603	250	9,572
Harrington	142.0	1,508,605	350,000	64,573	10,622	2,464	455	13,542	

**Appendix D: School District Revenue Profiles
Levy Base, Levy and Levy Equalization Revenue**

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>CY 2002 Adjusted Levy Base</u>	<u>CY 2002 Estimated Levy Revenue</u>	<u>CY 2002 Adjusted Levy Equal.</u>	<u>Per Student</u>			
						<u>Adjusted Levy Base</u>	<u>Estimated Levy Revenue</u>	<u>Adjusted Levy Equal.</u>	<u>Total \$ (Levy Base + Levy+LEA)</u>
Mason	Davenport	434.7	2,915,166	610,000	140,369	6,707	1,403	323	8,433
	Southside	338.4	1,983,382	260,000	80,948	5,860	768	239	6,868
	Grapeview	268.1	1,631,659	292,000	-	6,086	1,089	-	7,176
	Shelton	3,290.8	18,530,191	3,500,000	793,153	5,631	1,064	241	6,936
	Mary M Knight	207.8	1,822,364	293,250	17,253	8,769	1,411	83	10,263
	Pioneer	1,123.8	6,298,233	1,450,000	-	5,604	1,290	-	6,894
	North Mason	2,184.0	12,245,357	2,300,000	56,272	5,607	1,053	26	6,686
Okanogan	Hood Canal	546.4	3,787,990	380,000	-	6,933	695	-	7,628
	Nespelem	251.0	2,037,381	17,841	229,137	8,116	71	913	9,100
	Omak	1,996.2	12,652,904	950,000	950,674	6,338	476	476	7,290
	Okanogan	1,069.4	6,621,197	456,800	516,244	6,191	427	483	7,101
	Brewster	943.8	6,093,185	575,171	383,734	6,456	609	407	7,472
	Pateros	305.3	2,251,805	195,000	117,170	7,377	639	384	8,399
	Methow Valley	689.2	4,373,085	950,000	-	6,346	1,379	-	7,724
	Tonasket	1,090.9	7,062,355	431,000	448,191	6,474	395	411	7,280
	Oroville	769.9	4,967,634	438,000	213,186	6,452	569	277	7,298
	Pacific	Ocean Beach	1,160.9	7,603,148	1,824,756	-	6,550	1,572	-
Raymond		556.0	4,069,186	605,000	252,222	7,319	1,088	454	8,861
South Bend		539.5	3,673,369	535,000	243,988	6,809	992	452	8,254
Naselle Grays Riv		325.3	2,210,076	501,000	4,312	6,794	1,540	13	8,348
Willapa Valley		413.1	2,766,308	575,000	66,431	6,696	1,392	161	8,249
North River		48.9	1,065,799	0	-	21,778	-	-	21,778
Pend Oreille		Newport	1,218.8	8,350,724	542,000	403,955	6,851	445	331
	Cusick	309.1	2,540,142	275,000	-	8,218	890	-	9,108
	Selkirk	375.4	2,885,392	150,000	213,090	7,687	400	568	8,654
Pierce	Steilacoom Hist.	1,938.2	10,702,398	2,559,164	-	5,522	1,320	-	6,842
	Puyallup	18,819.4	98,052,928	21,168,000	3,217,763	5,210	1,125	171	6,506
	Tacoma	30,922.0	184,710,372	51,884,287	6,244,067	5,973	1,678	202	7,853
	Carbonado	224.2	1,189,374	369,096	29,582	5,305	1,646	132	7,084
	University Place	5,083.3	26,612,481	6,516,058	1,012,613	5,235	1,282	199	6,716
	Sumner	7,636.3	40,089,772	8,481,850	1,484,467	5,250	1,111	194	6,555
	Dieringer	1,490.1	7,447,472	2,148,596	-	4,998	1,442	-	6,440
	Orting	1,728.6	8,955,045	1,822,643	396,417	5,180	1,054	229	6,464
	Clover Park	12,395.2	73,109,363	13,110,000	3,903,637	5,898	1,058	315	7,271
	Peninsula	9,145.8	50,112,274	11,286,000	-	5,479	1,234	-	6,713
Franklin Pierce	7,228.3	39,228,691	7,300,000	2,152,138	5,427	1,010	298	6,735	
Bethel	15,200.3	81,411,895	14,600,000	3,656,072	5,356	961	241	6,557	
Eatonville	2,030.8	10,787,237	2,269,000	297,975	5,312	1,117	147	6,576	

**Appendix D: School District Revenue Profiles
Levy Base, Levy and Levy Equalization Revenue**

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>CY 2002 Adjusted Levy Base</u>	<u>CY 2002 Estimated Levy Revenue</u>	<u>CY 2002 Adjusted Levy Equal.</u>	<u>Per Student</u>				
						<u>Adjusted Levy Base</u>	<u>Estimated Levy Revenue</u>	<u>Adjusted Levy Equal.</u>	<u>Total \$ (Levy Base + Levy+LEA)</u>	
San Juan	White River	3,763.6	20,161,593	4,310,598	683,429	5,357	1,145	182	6,684	
	Fife	2,827.1	15,892,966	3,700,000	-	5,622	1,309	-	6,930	
	Shaw	11.3	218,616	0	-	19,347	-	-	19,347	
	Orcas	492.0	3,128,162	750,759	-	6,359	1,526	-	7,885	
	Lopez	248.9	2,481,702	595,608	-	9,972	2,393	-	12,365	
Skagit	San Juan	923.0	5,035,185	1,208,444	-	5,455	1,309	-	6,764	
	Concrete	866.7	5,650,647	725,000	212,380	6,520	837	245	7,601	
	Burlington Edison	3,355.9	19,103,763	4,400,000	142,168	5,693	1,311	42	7,046	
	Sedro Woolley	4,168.0	23,305,722	4,700,000	874,957	5,592	1,128	210	6,929	
Skamania	Anacortes	3,013.4	16,209,757	4,093,000	-	5,379	1,358	-	6,738	
	La Conner	605.6	10,293,931	695,000	757,461	16,998	1,148	1,251	19,396	
	Conway	558.5	3,212,291	650,000	76,212	5,752	1,164	136	7,052	
	Mt Vernon	5,210.2	30,490,600	5,693,850	1,232,385	5,852	1,093	237	7,182	
	Skamania	109.6	716,713	0	-	6,538	-	-	6,538	
	Mount Pleasant	82.3	483,212	0	-	5,869	-	-	5,869	
	Mill A	96.9	715,279	0	-	7,380	-	-	7,380	
	Stevenson-Carson	978.2	5,394,219	0	-	5,515	-	-	5,515	
	Snohomish	Everett	17,516.7	99,348,378	23,127,966	715,645	5,672	1,320	41	7,033
		Lake Stevens	6,346.9	32,092,493	6,313,149	1,238,554	5,056	995	195	6,246
Mukilteo		12,945.0	69,839,116	16,761,388	-	5,395	1,295	-	6,690	
Edmonds		20,823.8	111,787,553	26,700,000	-	5,368	1,282	-	6,650	
Arlington		4,804.2	25,281,115	5,189,000	556,495	5,262	1,080	116	6,458	
Marysville		11,264.6	61,657,052	11,951,719	2,845,973	5,474	1,061	253	6,787	
Index		40.6	820,858	74,052	14,632	20,198	1,822	360	22,380	
Monroe		5,649.0	30,150,586	6,461,000	-	5,337	1,144	-	6,481	
Snohomish		8,433.5	44,436,865	8,732,592	-	5,269	1,035	-	6,305	
Lakewood		2,319.4	11,699,822	2,361,099	108,073	5,044	1,018	47	6,109	
Spokane	Sultan	2,087.3	11,283,604	2,069,600	254,449	5,406	992	122	6,519	
	Darrington	594.2	5,179,396	555,000	328,591	8,717	934	553	10,204	
	Granite Falls	2,146.5	11,620,470	1,791,000	249,471	5,414	834	116	6,364	
	Stanwood-Camano	5,145.4	26,928,582	5,604,000	-	5,234	1,089	-	6,323	
	Spokane	30,006.8	184,916,481	36,573,665	8,139,140	6,162	1,219	271	7,653	
	Orchard Prairie	98.4	666,062	99,000	29,770	6,768	1,006	302	8,076	
	Great Northern	58.7	376,197	90,287	-	6,413	1,539	-	7,952	
	Nine Mile Falls	1,558.6	8,651,227	1,541,500	498,181	5,551	989	320	6,859	
	Medical Lake	2,154.9	11,860,850	390,099	1,071,376	5,504	181	497	6,182	
	Mead	7,893.6	42,963,268	8,362,177	1,949,007	5,443	1,059	247	6,749	
Central Valley	10,959.2	59,816,872	11,921,793	2,434,256	5,458	1,088	222	6,768		

**Appendix D: School District Revenue Profiles
Levy Base, Levy and Levy Equalization Revenue**

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>CY 2002 Adjusted Levy Base</u>	<u>CY 2002 Estimated Levy Revenue</u>	<u>CY 2002 Adjusted Levy Equal.</u>	<u>Per Student</u>			
						<u>Adjusted Levy Base</u>	<u>Estimated Levy Revenue</u>	<u>Adjusted Levy Equal.</u>	<u>Total \$ (Levy Base + Levy+LEA)</u>
	Freeman	879.7	4,816,734	922,000	230,053	5,475	1,048	262	6,785
	Cheney	3,358.1	19,365,743	4,005,834	641,945	5,767	1,193	191	7,151
	East Valley	4,671.1	26,689,586	5,189,172	1,216,329	5,714	1,111	260	7,085
	Liberty	585.0	3,819,512	814,265	102,418	6,529	1,392	175	8,096
	West Valley (Spo)	3,160.8	18,208,866	4,447,426	687,474	5,761	1,407	218	7,385
	Deer Park	1,788.5	10,785,456	1,042,000	764,208	6,031	583	427	7,041
	Riverside	1,980.9	11,930,291	1,143,522	887,671	6,023	577	448	7,048
Stevens	Onion Creek	69.2	718,037	40,000	62,430	10,381	578	903	11,862
	Chewelah	1,169.8	6,860,962	570,412	363,654	5,865	488	311	6,664
	Wellpinit	383.8	3,203,391	0	-	8,347	-	-	8,347
	Valley	227.2	1,409,463	140,000	70,399	6,204	616	310	7,130
	Colville	2,246.7	13,154,308	984,000	720,263	5,855	438	321	6,613
	Loon Lake	247.3	1,722,777	150,000	-	6,966	607	-	7,573
	Summit Valley	78.7	672,502	34,200	43,065	8,543	434	547	9,524
	Evergreen (Stev)	47.9	513,992	0	-	10,728	-	-	10,728
	Columbia (Stev)	202.6	1,873,130	70,000	145,785	9,244	345	719	10,309
	Mary Walker	525.9	3,769,579	135,000	321,321	7,168	257	611	8,036
	Northport	205.2	2,100,199	85,000	91,961	10,235	414	448	11,097
	Kettle Falls	786.6	5,003,581	690,000	167,509	6,361	877	213	7,451
Thurston	Yelm	4,215.4	23,673,308	3,675,000	1,218,007	5,616	872	289	6,777
	North Thurston	12,304.9	69,106,752	14,259,151	2,326,469	5,616	1,159	189	6,964
	Tumwater	5,851.8	32,182,632	6,673,847	1,049,985	5,500	1,140	179	6,820
	Olympia	8,564.4	48,896,330	11,408,702	492,665	5,709	1,332	58	7,099
	Rainier	921.6	4,984,203	745,000	308,306	5,408	808	335	6,551
	Griffin	863.7	4,869,015	1,095,000	-	5,638	1,268	-	6,905
	Rochester	1,801.9	12,399,337	1,560,000	799,318	6,881	866	444	8,191
	Tenino	1,393.1	8,084,853	1,438,800	335,943	5,804	1,033	241	7,078
Wahkiakum	Wahkiakum	492.7	2,941,534	480,000	-	5,970	974	-	6,944
Walla Walla	Dixie	76.4	567,751	157,873	4,494	7,432	2,067	59	9,558
	Walla Walla	5,220.5	31,068,311	5,678,000	1,638,837	5,951	1,088	314	7,353
	College Place	1,142.8	6,804,977	1,200,000	266,551	5,955	1,050	233	7,238
	Touchet	310.8	2,207,645	417,000	107,153	7,104	1,342	345	8,790
	Columbia (Walla)	880.1	4,981,058	1,348,373	-	5,660	1,532	-	7,192
	Waitsburg	352.4	2,396,810	312,000	168,581	6,801	885	478	8,165
	Prescott	254.6	2,382,826	380,000	-	9,359	1,493	-	10,852
Whatcom	Bellingham	9,812.5	53,121,951	13,997,634	-	5,414	1,427	-	6,840
	Ferndale	4,989.5	27,721,008	5,689,253	652,850	5,556	1,140	131	6,827
	Blaine	1,895.6	10,324,902	2,943,629	-	5,447	1,553	-	7,000

**Appendix D: School District Revenue Profiles
Levy Base, Levy and Levy Equalization Revenue**

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>CY 2002 Adjusted Levy Base</u>	<u>CY 2002 Estimated Levy Revenue</u>	<u>CY 2002 Adjusted Levy Equal.</u>	<u>Per Student</u>			
						<u>Adjusted Levy Base</u>	<u>Estimated Levy Revenue</u>	<u>Adjusted Levy Equal.</u>	<u>Total \$ (Levy Base + Levy+LEA)</u>
Whitman	Lynden	2,435.5	13,012,256	2,750,000	201,315	5,343	1,129	83	6,555
	Meridian	1,543.1	8,375,029	1,575,000	316,907	5,427	1,021	205	6,653
	Nooksack Valley	1,762.0	10,607,373	1,800,000	509,384	6,020	1,022	289	7,331
	Mount Baker	2,262.3	13,185,895	2,640,000	452,452	5,829	1,167	200	7,195
	Lacrosse Joint	146.1	1,502,173	348,000	28,600	10,281	2,382	196	12,859
	Lamont	52.1	619,106	62,000	37,872	11,878	1,190	727	13,795
	Tekoa	190.5	1,698,051	260,000	138,287	8,915	1,365	726	11,006
	Pullman	2,141.8	11,747,845	3,079,959	123,678	5,485	1,438	58	6,981
	Colfax	733.7	4,212,679	795,000	168,423	5,742	1,084	230	7,055
	Palouse	243.8	1,834,743	270,000	126,515	7,526	1,107	519	9,152
	Garfield	139.9	1,419,342	220,000	108,466	10,148	1,573	776	12,497
	Steptoe	43.3	492,920	60,000	28,397	11,392	1,387	656	13,435
	Colton	186.1	1,552,384	291,947	87,226	8,344	1,569	469	10,382
	Endicott	119.8	1,495,742	205,000	92,363	12,485	1,711	771	14,967
	Yakima	Rosalia	266.6	2,089,830	355,000	144,104	7,839	1,332	541
St John		184.5	1,810,169	300,000	52,198	9,813	1,626	283	11,722
Oakesdale		140.0	1,501,175	260,000	84,768	10,720	1,857	605	13,182
Union Gap		654.0	4,017,384	718,000	146,842	6,143	1,098	225	7,465
Naches Valley		1,524.2	8,078,913	1,255,454	334,448	5,301	824	219	6,344
Yakima		12,887.0	84,760,325	8,646,000	5,528,605	6,577	671	429	7,677
East Valley (Yak)		2,335.3	13,076,855	2,045,903	537,288	5,600	876	230	6,706
Selah		3,419.7	19,073,174	2,522,087	1,007,718	5,577	738	295	6,610
Mabton		820.8	6,172,639	150,000	615,730	7,520	183	750	8,453
Grandview		2,803.2	16,862,372	720,000	1,352,519	6,016	257	482	6,755
Sunnyside		5,058.3	36,407,736	1,246,000	3,155,945	7,198	246	624	8,068
Toppenish		3,278.6	22,374,506	780,000	2,098,037	6,824	238	640	7,702
Highland		1,126.1	6,766,075	788,700	437,863	6,008	700	389	7,097
Granger	1,232.5	8,367,259	208,649	703,700	6,789	169	571	7,529	
Zillah	1,206.2	6,369,355	567,000	422,369	5,281	470	350	6,101	
Wapato	3,119.2	20,386,910	500,000	1,438,392	6,536	160	461	7,157	
West Valley (Yak)	4,354.7	23,321,295	3,100,000	876,534	5,355	712	201	6,269	
Mount Adams	1,059.3	7,177,676	0	-	6,776	-	-	6,776	

Appendix E

School District Tax Effort Profiles

- The following tables show district levy rates to raise a \$1000 per student or a 12 percent levy.

- 228 districts out of 296 districts are eligible for levy equalization because they require a levy rate for a 12 percent levy that exceeds the state average rate of \$1.33 per \$1000 of assessed value.

- Of the 228 districts eligible for levy equalization:
 - 162, (71%), have above average levy bases per student
 - 199, (87%), have below average assessed value per student

Appendix E: Calendar Year 2002 School District Levy Tax Effort Profiles

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>Adjusted Levy Base</u>		<u>Adjusted Assessed Value</u>		<u>Levy Rate Per \$1000 of AV</u>		
			<u>Per Student</u>	<u>Percent of State Average</u>	<u>Per Student</u>	<u>Percent of State Average</u>	<u>To Raise \$1,000 Per Student</u>	<u>For A 12% Levy</u>	<u>Percent of State Average</u>
	State Totals:	950,844	\$5,712		\$515,031		\$1.94	\$1.33	
Adams	Washtucna	85.4	14,707	257%	373,360	72%	\$2.68	\$4.73	355%
	Benge	15.5	18,595	326%	933,688	181%	\$1.07	\$2.39	180%
	Othello	2,841.2	6,057	106%	226,897	44%	\$4.41	\$3.20	241%
	Lind	216.9	8,856	155%	693,129	135%	\$1.44	\$1.53	115%
Asotin	Ritzville	385.1	6,818	119%	548,935	107%	\$1.82	\$1.49	112%
	Clarkston	2,763.8	5,864	103%	251,150	49%	\$3.98	\$2.80	211%
	Asotin-Anatone	564.7	6,764	118%	293,000	57%	\$3.41	\$2.77	208%
Benton	Kennewick	13,036.2	5,664	99%	255,775	50%	\$3.91	\$2.66	200%
	Paterson	99.8	7,611	133%	2,521,997	490%	\$0.40	\$0.36	27%
	Kiona Benton	1,597.1	5,611	98%	168,277	33%	\$5.94	\$4.00	301%
	Finley	1,091.9	5,969	104%	285,383	55%	\$3.50	\$2.51	189%
Chelan	Prosser	2,667.8	5,933	104%	271,383	53%	\$3.68	\$2.62	197%
	Richland	9,043.9	5,319	93%	323,527	63%	\$3.09	\$1.97	148%
	Manson	636.9	8,058	141%	492,332	96%	\$2.03	\$1.96	148%
	Stehekin	12.4	18,991	332%	1,260,257	245%	\$0.79	\$1.81	136%
	Entiat	381.5	6,878	120%	331,105	64%	\$3.02	\$2.49	187%
	Lake Chelan	1,271.7	6,846	120%	743,762	144%	\$1.34	\$1.11	83%
	Cashmere	1,462.0	5,743	101%	279,192	54%	\$3.58	\$2.47	185%
	Cascade	1,449.7	6,413	112%	771,689	150%	\$1.30	\$1.00	75%
Clallam	Wenatchee	6,792.2	5,698	100%	372,625	72%	\$2.68	\$1.84	138%
	Port Angeles	4,676.8	5,767	101%	400,274	78%	\$2.50	\$1.73	130%
	Crescent	226.9	9,011	158%	670,352	130%	\$1.49	\$1.61	121%
	Sequim	2,760.6	5,545	97%	709,205	138%	\$1.41	\$0.94	70%
	Cape Flattery	517.9	8,743	153%	302,170	59%	\$3.31	\$3.47	261%
Clark	Quillayute Valley	1,352.6	7,183	126%	252,725	49%	\$3.96	\$3.41	256%
	Vancouver	20,620.3	5,793	101%	403,857	78%	\$2.48	\$1.72	129%
	Hockinson	1,852.0	5,450	95%	317,586	62%	\$3.15	\$2.06	155%
	Lacenter	1,320.7	5,018	88%	346,654	67%	\$2.88	\$1.74	131%
	Green Mountain	150.9	5,453	95%	498,995	97%	\$2.00	\$1.31	98%
	Washougal	2,408.4	5,666	99%	468,026	91%	\$2.14	\$1.45	109%
	Evergreen (Clark)	20,634.9	5,499	96%	357,918	69%	\$2.79	\$1.84	139%
	Camas	3,689.4	5,326	93%	725,572	141%	\$1.38	\$0.88	66%
	Battle Ground	10,456.4	5,403	95%	321,718	62%	\$3.11	\$2.02	151%
	Ridgefield	1,717.6	5,088	89%	519,834	101%	\$1.92	\$1.18	88%
Columbia	Dayton	584.9	6,451	113%	382,720	74%	\$2.61	\$2.02	152%
	Starbuck	17.9	13,227	232%	1,159,946	225%	\$0.86	\$1.37	103%
Cowlitz	Longview	7,061.4	5,997	105%	522,597	101%	\$1.91	\$1.38	103%

Appendix E: Calendar Year 2002 School District Levy Tax Effort Profiles

County	School District	2000-01 Resident FTE Students	Adjusted Levy Base		Adjusted Assessed Value		Levy Rate Per \$1000 of AV		
			Per Student	Percent of State Average	Per Student	Percent of State Average	To Raise \$1,000 Per Student	For A 12% Levy	Percent of State Average
Douglas	Toutle Lake	612.5	6,384	112%	443,011	86%	\$2.26	\$1.73	130%
	Castle Rock	1,291.5	5,583	98%	322,216	63%	\$3.10	\$2.08	156%
	Kalama	956.9	5,045	88%	697,365	135%	\$1.43	\$0.87	65%
	Woodland	1,785.3	5,546	97%	445,328	86%	\$2.25	\$1.49	112%
	Kelso	4,973.5	5,599	98%	263,890	51%	\$3.79	\$2.55	191%
	Orondo	263.9	8,148	143%	581,649	113%	\$1.72	\$1.68	126%
	Bridgeport	624.8	7,661	134%	132,328	26%	\$7.56	\$6.95	522%
	Palisades	73.4	7,440	130%	436,251	85%	\$2.29	\$2.05	154%
	Eastmont	4,913.3	5,526	97%	272,299	53%	\$3.67	\$2.44	183%
	Mansfield	103.1	13,904	243%	392,665	76%	\$2.55	\$4.25	319%
Ferry	Waterville	283.6	7,417	130%	400,887	78%	\$2.49	\$2.22	167%
	Keller	84.1	10,986	192%	135,720	26%	\$7.37	\$9.71	730%
	Curlew	255.4	7,958	139%	280,494	54%	\$3.57	\$3.41	256%
	Orient	130.1	8,935	156%	408,783	79%	\$2.45	\$2.62	197%
	Inchelium	255.5	9,041	158%	186,138	36%	\$5.37	\$5.83	438%
Franklin	Republic	488.7	6,087	107%	337,867	66%	\$2.96	\$2.16	162%
	Pasco	8,239.4	6,367	111%	216,282	42%	\$4.62	\$3.53	265%
	North Franklin	1,832.1	6,430	113%	249,086	48%	\$4.01	\$3.10	233%
	Star	21.4	19,758	346%	820,138	159%	\$1.22	\$2.89	217%
Garfield	Kahlotus	81.1	13,691	240%	374,911	73%	\$2.67	\$4.38	329%
	Pomeroy	446.3	6,629	116%	333,306	65%	\$3.00	\$2.39	179%
	Wahluke	1,428.0	6,631	116%	205,744	40%	\$4.86	\$3.87	291%
	Quincy	2,122.5	6,268	110%	366,066	71%	\$2.73	\$2.06	154%
	Warden	878.0	6,323	111%	272,830	53%	\$3.67	\$2.78	209%
	Coulee/Hartline	240.8	8,018	140%	527,185	102%	\$1.90	\$1.83	137%
	Soap Lake	501.3	7,090	124%	230,908	45%	\$4.33	\$3.69	277%
	Royal	1,244.9	6,091	107%	259,253	50%	\$3.86	\$2.82	212%
	Moses Lake	6,116.3	5,745	101%	344,744	67%	\$2.90	\$2.00	150%
	Ephrata	2,206.5	5,631	99%	215,773	42%	\$4.63	\$3.13	235%
Grays Harbor	Wilson Creek	125.2	11,857	208%	379,908	74%	\$2.63	\$3.75	281%
	Grand Coulee Dam	778.8	6,296	110%	180,944	35%	\$5.53	\$4.18	314%
	Aberdeen	3,571.4	5,838	102%	248,385	48%	\$4.03	\$2.82	212%
	Hoquiam	2,095.6	5,752	101%	232,334	45%	\$4.30	\$2.97	223%
	North Beach	642.0	6,372	112%	1,231,647	239%	\$0.81	\$0.62	47%
	Mc Cleary	397.0	5,673	99%	244,879	48%	\$4.08	\$2.78	209%
	Montesano	1,319.8	5,603	98%	354,252	69%	\$2.82	\$1.90	143%
	Elma	1,778.7	6,023	105%	258,886	50%	\$3.86	\$2.79	210%
	Taholah	212.8	8,719	153%	108,622	21%	\$9.21	\$9.63	724%
	Quinault	238.7	8,208	144%	471,737	92%	\$2.12	\$2.09	157%

Appendix E: Calendar Year 2002 School District Levy Tax Effort Profiles

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>Adjusted Levy Base</u>		<u>Adjusted Assessed Value</u>		<u>Levy Rate Per \$1000 of AV</u>		
			<u>Per Student</u>	<u>Percent of State Average</u>	<u>Per Student</u>	<u>Percent of State Average</u>	<u>To Raise \$1,000 Per Student</u>	<u>For A 12% Levy</u>	<u>Percent of State Average</u>
	Cosmopolis	344.1	4,920	86%	535,470	104%	\$1.87	\$1.10	83%
	Satsop	69.2	6,260	110%	391,233	76%	\$2.56	\$1.92	144%
	Wishkah Valley	243.6	7,474	131%	349,458	68%	\$2.86	\$2.57	193%
	Ocosta	704.3	6,100	107%	608,505	118%	\$1.64	\$1.20	90%
	Oakville	287.1	8,107	142%	377,246	73%	\$2.65	\$2.58	194%
Island	Oak Harbor	5,912.4	5,492	96%	327,589	64%	\$3.05	\$2.01	151%
	Coupeville	1,086.5	5,257	92%	909,700	177%	\$1.10	\$0.69	52%
	South Whidbey	2,266.5	5,488	96%	912,661	177%	\$1.10	\$0.72	54%
Jefferson	Queets-Clearwater	50.5	12,205	214%	517,135	100%	\$1.93	\$2.83	213%
	Brinnon	110.0	7,888	138%	1,510,126	293%	\$0.66	\$0.63	47%
	Quilcene	245.8	8,008	140%	837,118	163%	\$1.19	\$1.15	86%
	Chimacum	1,346.3	5,816	102%	778,458	151%	\$1.28	\$0.90	67%
	Port Townsend	1,666.3	5,655	99%	714,862	139%	\$1.40	\$0.95	71%
King	Seattle	44,604.0	6,327	111%	1,623,895	315%	\$0.62	\$0.47	35%
	Federal Way	21,432.7	5,217	91%	385,061	75%	\$2.60	\$1.63	122%
	Enumclaw	5,009.9	5,225	91%	417,423	81%	\$2.40	\$1.50	113%
	Mercer Island	4,176.7	4,974	87%	1,329,877	258%	\$0.75	\$0.45	34%
	Highline	17,201.9	5,567	97%	546,113	106%	\$1.83	\$1.22	92%
	Vashon Island	1,575.3	5,486	96%	1,000,451	194%	\$1.00	\$0.66	49%
	Renton	11,998.2	5,508	96%	847,442	165%	\$1.18	\$0.78	59%
	Skykomish	66.7	18,928	331%	1,739,544	338%	\$0.57	\$1.31	98%
	Bellevue	14,860.1	5,231	92%	1,576,907	306%	\$0.63	\$0.40	30%
	Tukwila	2,467.4	5,498	96%	725,212	141%	\$1.38	\$0.91	68%
	Riverview	2,856.6	5,300	93%	630,749	122%	\$1.59	\$1.01	76%
	Auburn	12,234.0	5,188	91%	473,739	92%	\$2.11	\$1.31	99%
	Tahoma	5,696.8	5,185	91%	455,977	89%	\$2.19	\$1.37	103%
	Snoqualmie Valley	4,254.6	5,246	92%	780,071	151%	\$1.28	\$0.81	61%
	Issaquah	13,421.4	4,961	87%	779,302	151%	\$1.28	\$0.76	57%
	Shoreline	9,795.8	5,534	97%	609,989	118%	\$1.64	\$1.09	82%
	Lake Washington	22,820.8	5,106	89%	938,360	182%	\$1.07	\$0.65	49%
	Kent	25,285.4	5,368	94%	474,271	92%	\$2.11	\$1.36	102%
	Northshore	19,381.7	5,579	98%	633,988	123%	\$1.58	\$1.06	79%
Kitsap	Bremerton	5,662.3	5,926	104%	371,089	72%	\$2.69	\$1.92	144%
	Bainbridge	3,847.1	5,161	90%	804,339	156%	\$1.24	\$0.77	58%
	North Kitsap	6,645.0	5,561	97%	504,336	98%	\$1.98	\$1.32	99%
	Central Kitsap	12,717.4	5,534	97%	293,191	57%	\$3.41	\$2.27	170%
	South Kitsap	10,755.8	5,526	97%	324,610	63%	\$3.08	\$2.04	153%
Kittitas	Damman	84.7	5,680	99%	629,594	122%	\$1.59	\$1.08	81%
	Easton	119.9	11,558	202%	1,895,067	368%	\$0.53	\$0.73	55%

Appendix E: Calendar Year 2002 School District Levy Tax Effort Profiles

County	School District	2000-01 Resident FTE Students	Adjusted Levy Base		Adjusted Assessed Value		Levy Rate Per \$1000 of AV			
			Per Student	Percent of State Average	Per Student	Percent of State Average	To Raise \$1,000 Per Student	For A 12% Levy	Percent of State Average	
Klickitat	Thorp	197.5	8,834	155%	555,053	108%	\$1.80	\$1.91	144%	
	Ellensburg	2,691.9	5,556	97%	427,612	83%	\$2.34	\$1.56	117%	
	Kittitas	502.8	9,360	164%	383,892	75%	\$2.60	\$2.93	220%	
	Cle Elum-Roslyn	939.6	5,449	95%	809,758	157%	\$1.23	\$0.81	61%	
	Wishram	55.6	21,840	382%	392,056	76%	\$2.55	\$6.69	502%	
	Bickleton	101.8	12,001	210%	777,206	151%	\$1.29	\$1.85	139%	
	Centerville	121.5	6,943	122%	298,190	58%	\$3.35	\$2.79	210%	
	Trout Lake	154.9	8,745	153%	514,665	100%	\$1.94	\$2.04	153%	
	Glenwood	94.6	12,641	221%	393,396	76%	\$2.54	\$3.86	290%	
	Klickitat	175.1	9,282	163%	129,243	25%	\$7.74	\$8.62	648%	
	Roosevelt	23.8	14,329	251%	1,346,155	261%	\$0.74	\$1.28	96%	
	Goldendale	1,233.1	6,149	108%	356,722	69%	\$2.80	\$2.07	155%	
	White Salmon	1,245.3	6,208	109%	389,942	76%	\$2.56	\$1.91	144%	
Lewis	Lyle	397.3	6,947	122%	395,407	77%	\$2.53	\$2.11	158%	
	Napavine	634.3	5,948	104%	333,755	65%	\$3.00	\$2.14	161%	
	Vader	238.5	6,056	106%	408,831	79%	\$2.45	\$1.78	134%	
	Evaline	90.2	5,594	98%	479,761	93%	\$2.08	\$1.40	105%	
	Mossyrock	602.2	6,224	109%	492,625	96%	\$2.03	\$1.52	114%	
	Morton	469.7	6,496	114%	461,656	90%	\$2.17	\$1.69	127%	
	Adna	488.6	5,983	105%	431,667	84%	\$2.32	\$1.66	125%	
	Winlock	770.6	5,816	102%	268,290	52%	\$3.73	\$2.60	195%	
	Boistfort	141.8	6,562	115%	798,573	155%	\$1.25	\$0.99	74%	
	Toledo	901.1	5,348	94%	334,018	65%	\$2.99	\$1.92	144%	
	Onalaska	895.8	6,363	111%	311,218	60%	\$3.21	\$2.45	184%	
	Pe Ell	317.2	6,660	117%	524,130	102%	\$1.91	\$1.53	115%	
	Chehalis	2,547.3	5,811	102%	348,481	68%	\$2.87	\$2.00	150%	
Lincoln	White Pass	819.9	5,801	102%	431,651	84%	\$2.32	\$1.61	121%	
	Centralia	3,162.4	6,141	108%	418,998	81%	\$2.39	\$1.76	132%	
	Sprague	98.8	12,057	211%	568,724	110%	\$1.76	\$2.54	191%	
	Reardan	591.0	6,849	120%	387,155	75%	\$2.58	\$2.12	160%	
	Almira	90.6	14,830	260%	609,392	118%	\$1.64	\$2.92	219%	
	Creston	110.8	12,407	217%	699,128	136%	\$1.43	\$2.13	160%	
	Odessa	308.7	7,760	136%	440,943	86%	\$2.27	\$2.11	159%	
	Wilbur	217.3	7,719	135%	508,487	99%	\$1.97	\$1.82	137%	
	Harrington	142.0	10,622	186%	615,960	120%	\$1.62	\$2.07	155%	
	Davenport	434.7	6,707	117%	362,051	70%	\$2.76	\$2.22	167%	
	Mason	Southside	338.4	5,860	103%	348,709	68%	\$2.87	\$2.02	152%
		Grapeview	268.1	6,086	107%	1,351,240	262%	\$0.74	\$0.54	41%
		Shelton	3,290.8	5,631	99%	326,618	63%	\$3.06	\$2.07	155%

Appendix E: Calendar Year 2002 School District Levy Tax Effort Profiles

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>Adjusted Levy Base</u>		<u>Adjusted Assessed Value</u>		<u>Levy Rate Per \$1000 of AV</u>		
			<u>Per Student</u>	<u>Percent of State Average</u>	<u>Per Student</u>	<u>Percent of State Average</u>	<u>To Raise \$1,000 Per Student</u>	<u>For A 12% Levy</u>	<u>Percent of State Average</u>
	Mary M Knight	207.8	8,769	154%	728,396	141%	\$1.37	\$1.45	109%
	Pioneer	1,123.8	5,604	98%	635,065	123%	\$1.57	\$1.06	80%
	North Mason	2,184.0	5,607	98%	486,042	94%	\$2.06	\$1.38	104%
	Hood Canal	546.4	6,933	121%	950,323	185%	\$1.05	\$0.88	66%
Okanogan	Nespelem	251.0	8,116	142%	45,937	9%	\$21.77	\$21.20	1593%
	Omak	1,996.2	6,338	111%	213,635	41%	\$4.68	\$3.56	267%
	Okanogan	1,069.4	6,191	108%	195,492	38%	\$5.12	\$3.80	285%
	Brewster	943.8	6,456	113%	276,605	54%	\$3.62	\$2.80	210%
	Pateros	305.3	7,377	129%	376,746	73%	\$2.65	\$2.35	177%
	Methow Valley	689.2	6,346	111%	821,364	159%	\$1.22	\$0.93	70%
	Tonasket	1,090.9	6,474	113%	274,959	53%	\$3.64	\$2.83	212%
	Oroville	769.9	6,452	113%	373,614	73%	\$2.68	\$2.07	156%
Pacific	Ocean Beach	1,160.9	6,550	115%	901,994	175%	\$1.11	\$0.87	65%
	Raymond	556.0	7,319	128%	319,078	62%	\$3.13	\$2.75	207%
	South Bend	539.5	6,809	119%	274,088	53%	\$3.65	\$2.98	224%
	Naselle Grays Riv	325.3	6,794	119%	602,367	117%	\$1.66	\$1.35	102%
	Willapa Valley	413.1	6,696	117%	482,774	94%	\$2.07	\$1.66	125%
	North River	48.9	21,778	381%	1,486,099	289%	\$0.67	\$1.76	132%
Pend Oreille	Newport	1,218.8	6,851	120%	353,865	69%	\$2.83	\$2.32	175%
	Cusick	309.1	8,218	144%	1,245,829	242%	\$0.80	\$0.79	60%
	Selkirk	375.4	7,687	135%	266,481	52%	\$3.75	\$3.46	260%
Pierce	Steilacoom Hist.	1,938.2	5,522	97%	526,022	102%	\$1.90	\$1.26	95%
	Puyallup	18,819.4	5,210	91%	341,245	66%	\$2.93	\$1.83	138%
	Tacoma	30,922.0	5,973	105%	386,817	75%	\$2.59	\$1.85	139%
	Carbonado	224.2	5,305	93%	379,230	74%	\$2.64	\$1.68	126%
	University Place	5,083.3	5,235	92%	322,320	63%	\$3.10	\$1.95	146%
	Sumner	7,636.3	5,250	92%	327,286	64%	\$3.06	\$1.93	145%
	Dieringer	1,490.1	4,998	87%	477,554	93%	\$2.09	\$1.26	94%
	Orting	1,728.6	5,180	91%	294,785	57%	\$3.39	\$2.11	158%
	Clover Park	12,395.2	5,898	103%	295,186	57%	\$3.39	\$2.40	180%
	Peninsula	9,145.8	5,479	96%	551,819	107%	\$1.81	\$1.19	90%
	Franklin Pierce	7,228.3	5,427	95%	265,545	52%	\$3.77	\$2.45	184%
	Bethel	15,200.3	5,356	94%	302,231	59%	\$3.31	\$2.13	160%
	Eatonville	2,030.8	5,312	93%	368,651	72%	\$2.71	\$1.73	130%
	White River	3,763.6	5,357	94%	346,616	67%	\$2.89	\$1.86	139%
	Fife	2,827.1	5,622	98%	599,282	116%	\$1.67	\$1.13	85%
San Juan	Shaw	11.3	19,347	339%	10,178,256	1976%	\$0.10	\$0.23	17%
	Orcas	492.0	6,359	111%	2,775,791	539%	\$0.36	\$0.28	21%
	Lopez	248.9	9,972	175%	2,714,101	527%	\$0.37	\$0.44	33%

Appendix E: Calendar Year 2002 School District Levy Tax Effort Profiles

County	School District	2000-01 Resident FTE Students	Adjusted Levy Base		Adjusted Assessed Value		Levy Rate Per \$1000 of AV		
			Per Student	Percent of State Average	Per Student	Percent of State Average	To Raise \$1,000 Per Student	For A 12% Levy	Percent of State Average
Skagit	San Juan	923.0	5,455	96%	1,948,960	378%	\$0.51	\$0.34	25%
	Concrete	866.7	6,520	114%	403,610	78%	\$2.48	\$1.94	146%
	Burlington Edison	3,355.9	5,693	100%	481,505	93%	\$2.08	\$1.42	107%
	Sedro Woolley	4,168.0	5,592	98%	346,351	67%	\$2.89	\$1.94	146%
	Anacortes	3,013.4	5,379	94%	859,963	167%	\$1.16	\$0.75	56%
	La Conner	605.6	16,998	298%	592,702	115%	\$1.69	\$3.44	259%
Skamania	Conway	558.5	5,752	101%	416,125	81%	\$2.40	\$1.66	125%
	Mt Vernon	5,210.2	5,852	102%	349,975	68%	\$2.86	\$2.01	151%
	Skamania	109.6	6,538	114%	846,661	164%	\$1.18	\$0.93	70%
	Mount Pleasant	82.3	5,869	103%	340,291	66%	\$2.94	\$2.07	156%
	Mill A	96.9	7,380	129%	395,676	77%	\$2.53	\$2.24	168%
Snohomish	Stevenson-Carson	978.2	5,515	97%	415,001	81%	\$2.41	\$1.60	120%
	Everett	17,516.7	5,672	99%	480,691	93%	\$2.08	\$1.42	106%
	Lake Stevens	6,346.9	5,056	89%	309,321	60%	\$3.23	\$1.96	147%
	Mukilteo	12,945.0	5,395	94%	633,479	123%	\$1.58	\$1.02	77%
	Edmonds	20,823.8	5,368	94%	568,123	110%	\$1.76	\$1.13	85%
	Arlington	4,804.2	5,262	92%	387,343	75%	\$2.58	\$1.63	122%
	Marysville	11,264.6	5,474	96%	303,682	59%	\$3.29	\$2.16	163%
	Index	40.6	20,198	354%	1,520,345	295%	\$0.66	\$1.59	120%
	Monroe	5,649.0	5,337	93%	502,525	98%	\$1.99	\$1.28	96%
	Snohomish	8,433.5	5,269	92%	483,524	94%	\$2.07	\$1.31	98%
	Lakewood	2,319.4	5,044	88%	419,893	82%	\$2.38	\$1.44	108%
	Sultan	2,087.3	5,406	95%	395,799	77%	\$2.53	\$1.64	123%
	Darrington	594.2	8,717	153%	370,422	72%	\$2.70	\$2.82	212%
	Granite Falls	2,146.5	5,414	95%	400,693	78%	\$2.50	\$1.62	122%
Spokane	Stanwood-Camano	5,145.4	5,234	92%	526,345	102%	\$1.90	\$1.19	90%
	Spokane	30,006.8	6,162	108%	351,832	68%	\$2.84	\$2.10	158%
	Orchard Prairie	98.4	6,768	118%	382,963	74%	\$2.61	\$2.12	159%
	Great Northern	58.7	6,413	112%	673,364	131%	\$1.49	\$1.14	86%
	Nine Mile Falls	1,558.6	5,551	97%	260,267	51%	\$3.84	\$2.56	192%
	Medical Lake	2,154.9	5,504	96%	122,711	24%	\$8.15	\$5.38	404%
	Mead	7,893.6	5,443	95%	305,189	59%	\$3.28	\$2.14	161%
	Central Valley	10,959.2	5,458	96%	325,169	63%	\$3.08	\$2.01	151%
	Freeman	879.7	5,475	96%	297,217	58%	\$3.36	\$2.21	166%
	Cheney	3,358.1	5,767	101%	376,389	73%	\$2.66	\$1.84	138%
	East Valley	4,671.1	5,714	100%	319,537	62%	\$3.13	\$2.15	161%
	Liberty	585.0	6,529	114%	457,214	89%	\$2.19	\$1.71	129%
	West Valley (Spo)	3,160.8	5,761	101%	355,944	69%	\$2.81	\$1.94	146%
Deer Park	1,788.5	6,031	106%	222,649	43%	\$4.49	\$3.25	244%	

Appendix E: Calendar Year 2002 School District Levy Tax Effort Profiles

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>Adjusted Levy Base</u>		<u>Adjusted Assessed Value</u>		<u>Levy Rate Per \$1000 of AV</u>		
			<u>Per Student</u>	<u>Percent of State Average</u>	<u>Per Student</u>	<u>Percent of State Average</u>	<u>To Raise \$1,000 Per Student</u>	<u>For A 12% Levy</u>	<u>Percent of State Average</u>
Stevens	Riverside	1,980.9	6,023	105%	206,306	40%	\$4.85	\$3.50	263%
	Onion Creek	69.2	10,381	182%	257,799	50%	\$3.88	\$4.83	363%
	Chewelah	1,169.8	5,865	103%	295,200	57%	\$3.39	\$2.38	179%
	Wellpinit	383.8	8,347	146%	29,700	6%	\$33.67	\$33.73	2534%
	Valley	227.2	6,204	109%	326,501	63%	\$3.06	\$2.28	171%
	Colville	2,246.7	5,855	103%	287,006	56%	\$3.48	\$2.45	184%
	Loon Lake	247.3	6,966	122%	698,731	136%	\$1.43	\$1.20	90%
	Summit Valley	78.7	8,543	150%	340,958	66%	\$2.93	\$3.01	226%
	Evergreen (Stev)	47.9	10,728	188%	502,676	98%	\$1.99	\$2.56	192%
	Columbia (Stev)	202.6	9,244	162%	270,346	52%	\$3.70	\$4.10	308%
	Mary Walker	525.9	7,168	125%	187,214	36%	\$5.34	\$4.60	345%
Thurston	Northport	205.2	10,235	179%	443,254	86%	\$2.26	\$2.77	208%
	Kettle Falls	786.6	6,361	111%	413,453	80%	\$2.42	\$1.85	139%
	Yelm	4,215.4	5,616	98%	289,258	56%	\$3.46	\$2.33	175%
	North Thurston	12,304.9	5,616	98%	364,238	71%	\$2.75	\$1.85	139%
	Tumwater	5,851.8	5,500	96%	361,063	70%	\$2.77	\$1.83	137%
	Olympia	8,564.4	5,709	100%	471,538	92%	\$2.12	\$1.45	109%
	Rainier	921.6	5,408	95%	236,278	46%	\$4.23	\$2.75	206%
	Griffin	863.7	5,638	99%	615,304	119%	\$1.63	\$1.10	83%
	Rochester	1,801.9	6,881	120%	287,098	56%	\$3.48	\$2.88	216%
	Tenino	1,393.1	5,804	102%	342,032	66%	\$2.92	\$2.04	153%
	Wahkiakum	Wahkiakum	492.7	5,970	105%	555,369	108%	\$1.80	\$1.29
Walla Walla	Dixie	76.4	7,432	130%	626,071	122%	\$1.60	\$1.43	107%
	Walla Walla	5,220.5	5,951	104%	300,720	58%	\$3.33	\$2.38	178%
	College Place	1,142.8	5,955	104%	361,691	70%	\$2.76	\$1.98	148%
	Touchet	310.8	7,104	124%	381,360	74%	\$2.62	\$2.24	168%
	Columbia (Walla)	880.1	5,660	99%	669,120	130%	\$1.49	\$1.02	76%
	Waitsburg	352.4	6,801	119%	253,748	49%	\$3.94	\$3.22	242%
	Prescott	254.6	9,359	164%	868,839	169%	\$1.15	\$1.29	97%
	Whatcom	Bellingham	9,812.5	5,414	95%	639,350	124%	\$1.56	\$1.02
Ferndale	4,989.5	5,556	97%	402,666	78%	\$2.48	\$1.66	124%	
Blaine	1,895.6	5,447	95%	1,010,901	196%	\$0.99	\$0.65	49%	
Lynden	2,435.5	5,343	94%	419,620	81%	\$2.38	\$1.53	115%	
Meridian	1,543.1	5,427	95%	334,979	65%	\$2.99	\$1.94	146%	
Nooksack Valley	1,762.0	6,020	105%	325,520	63%	\$3.07	\$2.22	167%	
Mount Baker	2,262.3	5,829	102%	375,258	73%	\$2.66	\$1.86	140%	
Whitman	Lacrosse Joint	146.1	10,281	180%	779,915	151%	\$1.28	\$1.58	119%
	Lamont	52.1	11,878	208%	525,071	102%	\$1.90	\$2.72	204%
	Tekoa	190.5	8,915	156%	258,255	50%	\$3.87	\$4.14	311%

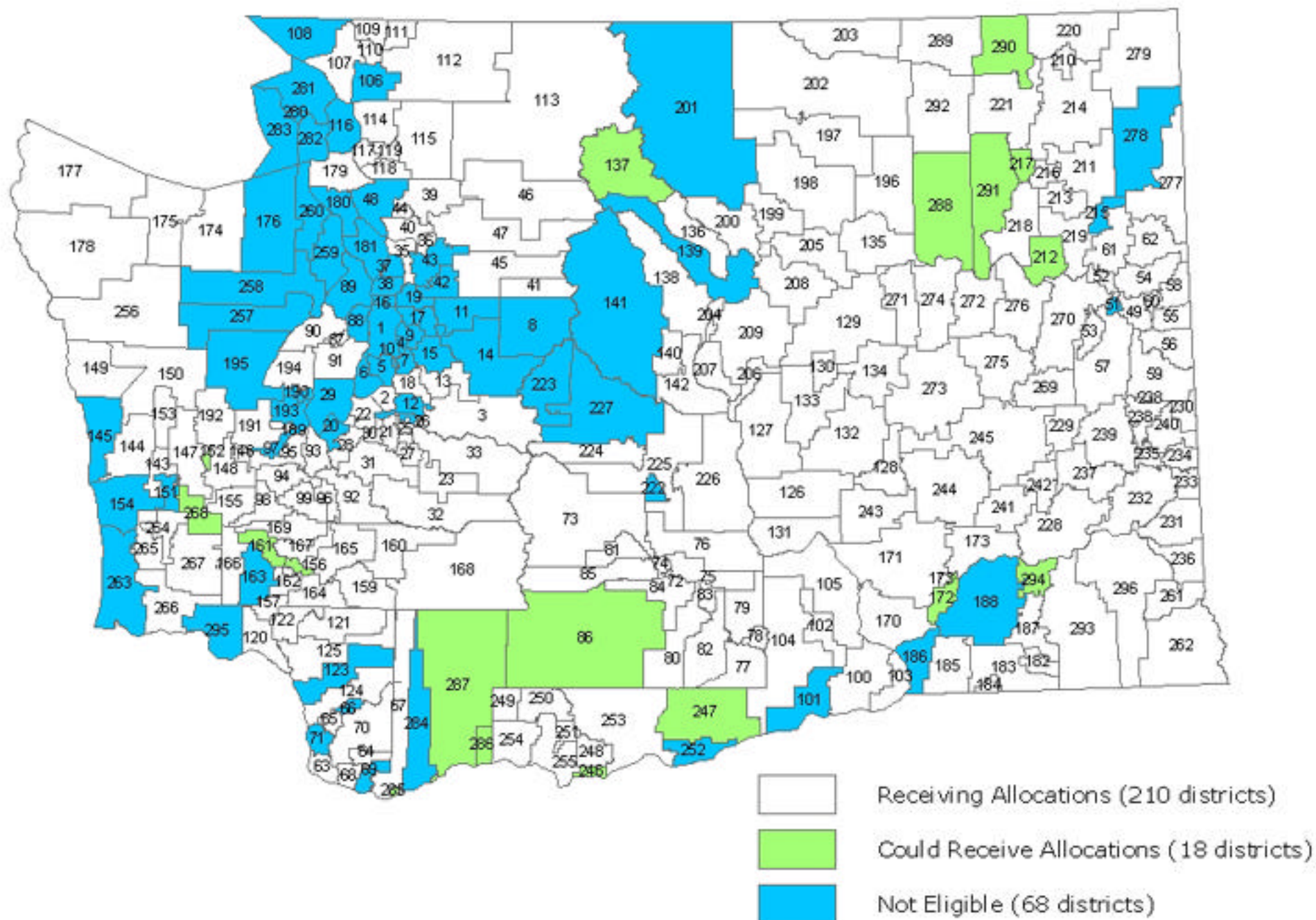
Appendix E: Calendar Year 2002 School District Levy Tax Effort Profiles

<u>County</u>	<u>School District</u>	<u>2000-01 Resident FTE Students</u>	<u>Adjusted Levy Base</u>		<u>Adjusted Assessed Value</u>		<u>Levy Rate Per \$1000 of AV</u>		
			<u>Per Student</u>	<u>Percent of State Average</u>	<u>Per Student</u>	<u>Percent of State Average</u>	<u>To Raise \$1,000 Per Student</u>	<u>For A 12% Levy</u>	<u>Percent of State Average</u>
Yakima	Pullman	2,141.8	5,485	96%	451,126	88%	\$2.22	\$1.46	110%
	Colfax	733.7	5,742	101%	345,239	67%	\$2.90	\$2.00	150%
	Palouse	243.8	7,526	132%	288,640	56%	\$3.46	\$3.13	235%
	Garfield	139.9	10,148	178%	332,316	65%	\$3.01	\$3.67	275%
	Steptoe	43.3	11,392	199%	534,005	104%	\$1.87	\$2.56	192%
	Colton	186.1	8,344	146%	399,963	78%	\$2.50	\$2.50	188%
	Endicott	119.8	12,485	219%	546,430	106%	\$1.83	\$2.74	206%
	Rosalia	266.6	7,839	137%	300,631	58%	\$3.33	\$3.13	235%
	St John	184.5	9,813	172%	671,958	130%	\$1.49	\$1.75	132%
	Oakesdale	140.0	10,720	188%	511,670	99%	\$1.95	\$2.51	189%
	Union Gap	654.0	6,143	108%	385,227	75%	\$2.60	\$1.91	144%
	Naches Valley	1,524.2	5,301	93%	313,075	61%	\$3.19	\$2.03	153%
	Yakima	12,887.0	6,577	115%	270,665	53%	\$3.69	\$2.92	219%
	East Valley (Yak)	2,335.3	5,600	98%	331,985	64%	\$3.01	\$2.02	152%
	Selah	3,419.7	5,577	98%	281,489	55%	\$3.55	\$2.38	179%
	Mabton	820.8	7,520	132%	114,401	22%	\$8.74	\$7.89	593%
	Grandview	2,803.2	6,016	105%	179,838	35%	\$5.56	\$4.01	302%
	Sunnyside	5,058.3	7,198	126%	180,158	35%	\$5.55	\$4.79	360%
	Toppenish	3,278.6	6,824	119%	134,501	26%	\$7.43	\$6.09	457%
	Highland	1,126.1	6,008	105%	249,521	48%	\$4.01	\$2.89	217%
Granger	1,232.5	6,789	119%	139,972	27%	\$7.14	\$5.82	437%	
Zillah	1,206.2	5,281	92%	212,989	41%	\$4.70	\$2.98	224%	
Wapato	3,119.2	6,536	114%	152,011	30%	\$6.58	\$5.16	388%	
West Valley (Yak)	4,354.7	5,355	94%	331,603	64%	\$3.02	\$1.94	146%	
Mount Adams	1,059.3	6,776	119%	134,965	26%	\$7.41	\$6.03	453%	

Appendix F

Washington State K-12 School Districts

Eligibility for Levy Equalization in Calendar Year 2002



Washington State K-12 Public Schools

Map Identifier Codes for School Districts in Map Identifier Numerical Order

<u>Map Identifier - District</u>	<u>Map Identifier - District</u>	<u>Map Identifier - District</u>	<u>Map Identifier - District</u>
1 - Seattle	39 - Arlington	77 - Mabton	115 - Sedro-Woolley
2 - Federal Way	40 - Marysville	78 - Grandview	116 - Anacortes
3 - Enumclaw	41 - Index	79 - Sunnyside	117 - La Conner
4 - Mercer Island	42 - Monroe	80 - Toppenish	118 - Conway
5 - Highline	43 - Snohomish	81 - Highland	119 - Mount Vernon
6 - Vashon Island	44 - Lakewood	82 - Granger	120 - Longview
7 - Renton	45 - Sultan	83 - Zillah	121 - Toutle Lake
8 - Skykomish	46 - Darrington	84 - Wapato	122 - Castle Rock
9 - Bellevue	47 - Granite Falls	85 - West Valley (Yakima)	123 - Kalama
10 - Tukwila	48 - Stanwood-Camano	86 - Mount Adams	124 - Woodland
11 - Riverview	49 - Spokane	87 - Bremerton	125 - Kelso
12 - Auburn	50 - Orchard Prairie	88 - Bainbridge Island	126 - Wahluke
13 - Tahoma	51 - Great Northern	89 - North Kitsap	127 - Quincy
14 - Snoqualmie Valley	52 - Nine Mile Falls	90 - Central Kitsap	128 - Warden
15 - Issaquah	53 - Medical Lake	91 - South Kitsap	129 - Coulee-Hartline
16 - Shoreline	54 - Mead	92 - Yelm	130 - Soap Lake
17 - Lake Washington	55 - Central Valley	93 - North Thurston	131 - Royal
18 - Kent	56 - Freeman	94 - Tumwater	132 - Moses Lake
19 - Northshore	57 - Cheney	95 - Olympia	133 - Ephrata
20 - Steilacoom Historical	58 - East Valley (Spokane)	96 - Rainier	134 - Wilson Creek
21 - Puyallup	59 - Liberty	97 - Griffin	135 - Grand Coulee Dam
22 - Tacoma	60 - West Valley (Spokane)	98 - Rochester	136 - Manson
23 - Carbonado	61 - Deer Park	99 - Tenino	137 - Stehekin
24 - University Place	62 - Riverside	100 - Kennewick	138 - Entiat
25 - Sumner	63 - Vancouver	101 - Paterson	139 - Lake Chelan
26 - Dieringer	64 - Hockinson	102 - Kiona-Benton City	140 - Cashmere
27 - Orting	65 - La Center	103 - Finley	141 - Cascade
28 - Clover Park	66 - Green Mountain	104 - Prosser	142 - Wenatchee
29 - Peninsula	67 - Washougal	105 - Richland	143 - Aberdeen
30 - Franklin Pierce	68 - Evergreen (Clark)	106 - Bellingham	144 - Hoquiam
31 - Bethel	69 - Camas	107 - Ferndale	145 - North Beach
32 - Eatonville	70 - Battle Ground	108 - Blaine	146 - McCleary
33 - White River	71 - Ridgefield	109 - Lynden	147 - Montesano
34 - Fife	72 - Union Gap	110 - Meridian	148 - Elma
35 - Everett	73 - Naches Valley	111 - Nooksack Valley	149 - Taholah
36 - Lake Stevens	74 - Yakima	112 - Mount Baker	150 - Quinalt
37 - Mukilteo	75 - East Valley (Yakima)	113 - Concrete	151 - Cosmopolis
38 - Edmonds	76 - Selah	114 - Burlington-Edison	152 - Satsop

Washington State K-12 Public Schools

Map Identifier Codes for School Districts in Map Identifier Numerical Order

<u>Map Identifier - District</u>	<u>Map Identifier - District</u>	<u>Map Identifier - District</u>	<u>Map Identifier - District</u>
153 - Wishkah Valley	191 - Shelton	229 - Lamont	267 - Willapa Valley
154 - Ocosta	192 - Mary M. Knight	230 - Tekoa	268 - North River
155 - Oakville	193 - Pioneer	231 - Pullman	269 - Sprague
156 - Napavine	194 - North Mason	232 - Colfax	270 - Reardan
157 - Vader	195 - Hood Canal	233 - Palouse	271 - Almira
158 - Evaline	196 - Nespelem	234 - Garfield	272 - Creston
159 - Mossyrock	197 - Omak	235 - Steptoe	273 - Odessa
160 - Morton	198 - Okanogan	236 - Colton	274 - Wilbur
161 - Adna	199 - Brewster	237 - Endicott	275 - Harrington
162 - Winlock	200 - Pateros	238 - Rosalia	276 - Davenport
163 - Boistfort	201 - Methow Valley	239 - St. John	277 - Newport
164 - Toledo	202 - Tonasket	240 - Oakesdale	278 - Cusick
165 - Onalaska	203 - Oroville	241 - Washtucna	279 - Selkirk
166 - Pe Ell	204 - Orondo	242 - Benge	280 - Shaw Island
167 - Chehalis	205 - Bridgeport	243 - Othello	281 - Orcas Island
168 - White Pass	206 - Palisades	244 - Lind	282 - Lopez Island
169 - Centralia	207 - Eastmont	245 - Ritzville	283 - San Juan Island
170 - Pasco	208 - Mansfield	246 - Wishram	284 - Skamania
171 - North Franklin	209 - Waterville	247 - Bickleton	285 - Mount Pleasant
172 - Star	210 - Onion Creek	248 - Centerville	286 - Mill A
173 - Kahlottus	211 - Chewelah	249 - Trout Lake	287 - Stevenson-Carson
174 - Port Angeles	212 - Wellpinit	250 - Glenwood	288 - Keller
175 - Crescent	213 - Valley	251 - Klickitat	289 - Curlew
176 - Sequim	214 - Colville	252 - Roosevelt	290 - Orient
177 - Cape Flattery	215 - Loon Lake	253 - Goldendale	291 - Inchelium
178 - Quillayute Valley	216 - Summit Valley	254 - White Salmon	292 - Republic
179 - Oak Harbor	217 - Evergreen (Stevens)	255 - Lyle	293 - Dayton
180 - Coupeville	218 - Columbia (Stevens)	256 - Queets-Clearwater	294 - Starbuck
181 - South Whidbey	219 - Mary Walker	257 - Brinnon	295 - Wahkiakum
182 - Dixie	220 - Northport	258 - Quilcene	296 - Pomeroy
183 - Walla Walla	221 - Kettle Falls	259 - Chimacum	
184 - College Place	222 - Damman	260 - Port Townsend	
185 - Touchet	223 - Easton	261 - Clarkston	
186 - Columbia (Walla Walla)	224 - Thorp	262 - Asotin-Anatone	
187 - Waitsburg	225 - Ellensburg	263 - Ocean Beach	
188 - Prescott	226 - Kittitas	264 - Raymond	
189 - Southside	227 - Cle Elum-Roslyn	265 - South Bend	
190 - Grapeview	228 - Lacrosse	266 - Naselle-Grays River	

Appendix G

Alternative Levy Equalization Formula

By Rep. Jim McIntire

Alternative Formula Assumptions

- Spend the same amount in the 1st year of implementation as the current formula.
- Equalize to a flat dollar amount per student equivalent to 16.9% of the prior year basic education apportionment. Annual state apportionment increases will increase the \$ per student amount.
- Hold harmless districts that would lose funds under the new formula so that no district loses more than 3% of its levy base and small schools do not lose more than 1%. Phase out hold harmless amount over 5 years.
- Separate levy equalization from the levy calculation by eliminating the current requirement that levy equalization be deducted from a district's levy authority.

Purpose Of Alternative Formula

- Greater equity. All districts would receive levy equalization based on the same dollar per student amount.
- Attenuate the increasing costs of the program by reducing the influence of increases in assessed values in King County versus the rest of the state.
- Allow school districts that lose levy equalization funds to make up the difference from additional voter approved levies by eliminating the deduction of levy equalization from levy authority.

Effect Of Alternative Formula

- In the first year the new formula is implemented, the same amount is spent as under the current formula.
- 211 districts have additional levy authority due to elimination of levy equalization deductibility.
- 146 districts receive less levy equalization under the alternate formula and 70 districts would receive more.
- In the first year, no district loses more in levy equalization than 3% of their levy base, and small school districts lose no more than 1% of their levy base. The loss is more than made up in additional levy authority.

Levy Equalization: Alternative Formula Effect In Calendar Year 2002, per Representative McIntire

County	School District	Current Formula			Alternative Formula, Target Equalization Amount = \$681/FTE					Current Vs. Alt. Formula			
		12% Levy Rate Per \$1000 AV	Eligible, if 12% levy rate exceeds state average	Adjusted Levy Equalization Amount	Levy Lid % Including Levy Equalization	Levy rate needed to raise target amount	Difference, if district levy rate exceeds state avg. rate,	Adjusted Levy Equalization Amount	Hold Harmless Amount	Total With Hold Harmless Amount	Levy Lid % Plus Levy Eq. %	2002 Levy Equalization Difference	Initial Difference, Discretionary Revenue Limit
State Totals or Average		\$1.33	228	\$148,810,960			\$144,673,314	\$4,137,646	\$148,810,960		\$0.00		
Adams	Washtucna	4.73	Yes	108,252	24.0%	1.82	0.50	15,993	79,703	95,695	31.6%	(12,557)	7.6%
Adams	Benge	2.39	Yes	15,325	24.0%	0.73		0	12,443	12,443	28.3%	(2,882)	4.3%
Adams	Othello	3.20	Yes	1,206,880	24.0%	3.00	1.68	1,082,361	0	1,082,361	30.3%	(124,519)	6.3%
Adams	Lind	1.53	Yes	30,367	25.2%	0.98		0	11,162	11,162	25.8%	(19,205)	0.6%
Adams	Ritzville	1.49	Yes	33,616	28.1%	1.24		0	7,364	7,364	28.4%	(26,252)	0.3%
Asotin	Clarkston	2.80	Yes	1,020,973	24.0%	2.71	1.39	964,261	0	964,261	29.9%	(56,712)	5.9%
Asotin	Asotin-Anatone	2.77	Yes	238,134	24.0%	2.32	1.00	165,775	34,159	199,934	29.2%	(38,200)	5.2%
Benton	Kennewick	2.66	Yes	4,422,124	24.0%	2.66	1.34	4,468,492	0	4,468,492	30.1%	46,368	6.1%
Benton	Paterson	0.36		0	24.0%	0.27		0	0	0	24.0%	0	0.0%
Benton	Kiona Benton	4.00	Yes	717,617	24.0%	4.05	2.72	732,226	0	732,226	32.2%	14,609	8.2%
Benton	Finley	2.51	Yes	367,347	24.0%	2.39	1.06	331,530	0	331,530	29.1%	(35,817)	5.1%
Benton	Prosser	2.62	Yes	935,990	24.0%	2.51	1.19	859,401	0	859,401	29.4%	(76,589)	5.4%
Benton	Richland	1.97	Yes	1,878,422	24.0%	2.10	0.78	2,289,878	0	2,289,878	28.8%	411,456	4.8%
Chelan	Manson	1.96	Yes	198,495	24.0%	1.38	0.06	19,115	128,058	147,173	26.9%	(51,322)	2.9%
Chelan	Stehekin	1.81	Yes	0	24.0%	0.54		0	0	0	24.0%	0	0.0%
Chelan	Entiat	2.49	Yes	130,954	24.0%	2.06	0.73	83,324	21,388	104,712	28.0%	(26,242)	4.0%
Chelan	Lake Chelan	1.11		0	24.0%	0.92		0	0	0	24.0%	0	0.0%
Chelan	Cashmere	2.47	Yes	464,158	24.8%	2.44	1.12	455,864	0	455,864	30.2%	(8,294)	5.4%
Chelan	Cascade	1.00		0	24.0%	0.88		0	0	0	24.0%	0	0.0%
Chelan	Wenatchee	1.84	Yes	1,275,606	24.0%	1.83	0.51	1,278,843	0	1,278,843	27.3%	3,237	3.3%
Clallam	Port Angeles	1.73	Yes	744,992	24.0%	1.70	0.38	709,596	0	709,596	26.6%	(35,396)	2.6%
Clallam	Crescent	1.61	Yes	42,902	24.0%	1.02		0	22,452	22,452	25.1%	(20,450)	1.1%
Clallam	Sequim	0.94		0	24.0%	0.96		0	0	0	24.0%	0	0.0%
Clallam	Cape Flattery	3.47	Yes	335,065	24.0%	2.25	0.93	145,755	144,030	289,785	30.4%	(45,280)	6.4%
Clallam	Quillayute Valley	3.41	Yes	710,955	24.0%	2.69	1.37	469,078	0	469,078	28.8%	(241,877)	4.8%
Clark	Vancouver	1.72	Yes	3,248,080	24.0%	1.69	0.36	3,030,958	0	3,030,958	26.5%	(217,122)	2.5%
Clark	Hockinson	2.06	Yes	428,240	24.0%	2.14	0.82	483,474	0	483,474	28.8%	55,234	4.8%
Clark	Lacenter	1.74	Yes	185,898	24.0%	1.96	0.64	294,017	0	294,017	28.4%	108,119	4.4%
Clark	Green Mountain	1.31		0	33.6%	1.36	0.04	3,199	0	3,199	34.0%	3,199	0.4%
Clark	Washougal	1.45	Yes	137,489	24.0%	1.45	0.13	149,680	0	149,680	25.1%	12,191	1.1%
Clark	Evergreen (Clark)	1.84	Yes	3,787,803	24.0%	1.90	0.58	4,286,413	0	4,286,413	27.8%	498,610	3.8%
Clark	Camas	0.88		0	24.0%	0.94		0	0	0	24.0%	0	0.0%
Clark	Battle Ground	2.02	Yes	2,301,408	24.0%	2.12	0.79	2,672,555	0	2,672,555	28.7%	371,147	4.7%
Clark	Ridgefield	1.18		0	24.0%	1.31		0	0	0	24.0%	0	0.0%
Columbia	Dayton	2.02	Yes	154,870	24.0%	1.78	0.46	102,312	14,828	117,141	27.1%	(37,729)	3.1%
Columbia	Starbuck	1.37	Yes	0	33.6%	0.59		0	0	0	33.6%	0	0.0%
Cowlitz	Longview	1.38	Yes	169,756	24.0%	1.30		0	0	0	24.0%	(169,756)	0.0%
Cowlitz	Toutle Lake	1.73	Yes	107,997	31.2%	1.54	0.21	58,320	10,581	68,900	33.0%	(39,097)	1.8%
Cowlitz	Castle Rock	2.08	Yes	311,281	24.0%	2.11	0.79	329,233	0	329,233	28.6%	17,952	4.6%
Cowlitz	Kalama	0.87		0	24.2%	0.98		0	0	0	24.2%	0	0.0%
Cowlitz	Woodland	1.49	Yes	129,626	24.0%	1.53	0.21	164,525	0	164,525	25.7%	34,899	1.7%
Cowlitz	Kelso	2.55	Yes	1,594,676	24.0%	2.58	1.26	1,651,427	0	1,651,427	29.9%	56,751	5.9%
Douglas	Orondo	1.68	Yes	48,122	33.5%	1.17		0	0	0	33.5%	(48,122)	0.0%
Douglas	Bridgeport	6.95	Yes	400,841	24.0%	5.15	3.82	274,746	78,228	352,974	31.4%	(47,867)	7.4%
Douglas	Palisades	2.05	Yes	22,887	33.7%	1.56	0.24	7,641	9,788	17,429	36.9%	(5,458)	3.2%
Douglas	Eastmont	2.44	Yes	1,477,116	24.0%	2.50	1.18	1,576,807	0	1,576,807	29.8%	99,691	5.8%
Douglas	Mansfield	4.25	Yes	118,121	28.0%	1.73	0.41	16,679	87,109	103,788	35.2%	(14,333)	7.2%
Douglas	Waterville	2.22	Yes	101,084	32.0%	1.70	0.38	42,801	37,247	80,049	35.8%	(21,035)	3.8%
Ferry	Keller	9.71	Yes	0	24.0%	5.02	3.70	0	0	0	24.0%	0	0.0%
Ferry	Curlew	3.41	Yes	148,558	24.0%	2.43	1.11	79,198	49,035	128,233	30.3%	(20,325)	6.3%
Ferry	Orient	2.62	Yes	0	24.0%	1.67	0.34	0	0	0	24.0%	0	0.0%
Ferry	Inchelium	5.83	Yes	0	24.0%	3.66	2.34	0	0	0	24.0%	0	0.0%
Ferry	Republic	2.16	Yes	137,208	24.0%	2.02	0.69	114,467	0	114,467	27.8%	(22,741)	3.8%
Franklin	Pasco	3.53	Yes	3,923,714	24.0%	3.15	1.83	3,254,468	0	3,254,468	30.2%	(669,246)	6.2%
Franklin	North Franklin	3.10	Yes	806,350	31.7%	2.73	1.41	644,209	0	644,209	37.2%	(162,141)	5.5%
Franklin	Star	2.89	Yes	0	24.0%	0.83		0	0	0	24.0%	0	0.0%
Franklin	Kahlotus	4.38	Yes	92,790	33.9%	1.82	0.49	15,028	66,656	81,684	41.3%	(11,106)	7.4%
Garfield	Pomeroy	2.39	Yes	157,041	24.0%	2.04	0.72	107,222	20,238	127,459	28.3%	(29,582)	4.3%
Grant	Wahluke	3.87	Yes	745,295	33.7%	3.31	1.99	583,943	0	583,943	39.9%	(161,352)	6.2%
Grant	Quincy	2.06	Yes	562,464	26.7%	1.86	0.54	418,042	0	418,042	29.8%	(144,422)	3.1%
Grant	Warden	2.78	Yes	347,337	24.0%	2.50	1.17	281,148	10,675	291,823	29.3%	(55,514)	5.3%

Levy Equalization: Alternative Formula Effect In Calendar Year 2002, per Representative McIntire

County	School District	Current Formula			Alternative Formula, Target Equalization Amount = \$681/FTE						Current Vs. Alt. Formula		
		12% Levy Rate Per \$1000 AV	Eligible, if 12% levy rate exceeds state average	Adjusted Levy Equalization Amount	Levy Lid % Including Levy Equalization	Levy rate needed to raise target amount	Difference, if district levy rate exceeds state avg. rate,	Adjusted Levy Equalization Amount	Hold Harmless Amount	Total With Hold Harmless Amount	Levy Lid % Plus Levy Eq. %	2002 Levy Equalization Difference	Initial Difference, Discretionary Revenue Limit
Grant	Coulee/Hartline	1.83	Yes	62,722	26.8%	1.29		0	43,412	43,412	29.0%	(19,310)	2.2%
Grant	Soap Lake	3.69	Yes	272,435	24.0%	2.95	1.63	188,300	48,596	236,895	30.7%	(35,540)	6.7%
Grant	Royal	2.82	Yes	480,309	24.0%	2.63	1.30	420,982	0	420,982	29.6%	(59,327)	5.6%
Grant	Moses Lake	2.00	Yes	1,410,571	24.0%	1.98	0.65	1,377,058	0	1,377,058	27.9%	(33,513)	3.9%
Grant	Ephrata	3.13	Yes	857,366	24.0%	3.16	1.83	873,016	0	873,016	31.0%	15,650	7.0%
Grant	Wilson Creek	3.75	Yes	114,837	24.0%	1.79	0.47	22,369	77,622	99,991	30.7%	(14,846)	6.7%
Grant	Grand Coulee Dam	4.18	Yes	400,808	24.0%	3.76	2.44	344,020	0	344,020	31.0%	(56,788)	7.0%
Grays Harbc	Aberdeen	2.82	Yes	1,321,541	24.0%	2.74	1.42	1,259,092	0	1,259,092	30.0%	(62,449)	6.0%
Grays Harbc	Hoquiam	2.97	Yes	798,490	24.0%	2.93	1.61	783,274	0	783,274	30.5%	(15,216)	6.5%
Grays Harbc	North Beach	0.62		0	24.0%	0.55		0	0	0	24.0%	0	0.0%
Grays Harbc	Mc Cleary	2.78	Yes	140,869	24.0%	2.78	1.46	141,805	0	141,805	30.3%	936	6.3%
Grays Harbc	Montesano	1.90	Yes	265,071	24.0%	1.92	0.60	280,547	0	280,547	27.8%	15,476	3.8%
Grays Harbc	Elma	2.79	Yes	672,648	24.0%	2.63	1.31	602,362	0	602,362	29.6%	(70,286)	5.6%
Grays Harbc	Taholah	9.63	Yes	191,827	24.0%	6.27	4.95	114,318	58,961	173,278	33.3%	(18,549)	9.3%
Grays Harbc	Quinalt	2.09	Yes	85,240	24.0%	1.44	0.12	13,663	51,984	65,647	27.4%	(19,593)	3.4%
Grays Harbc	Cosmopolis	1.10		0	33.4%	1.27		0	0	0	33.4%	0	0.0%
Grays Harbc	Satsop	1.92	Yes	0	24.0%	1.74	0.42	0	0	0	24.0%	0	0.0%
Grays Harbc	Wishkah Valley	2.57	Yes	105,145	24.0%	1.95	0.63	53,325	33,615	86,940	28.8%	(18,205)	4.8%
Grays Harbc	Ocosta	1.20		0	24.0%	1.12		0	0	0	24.0%	0	0.0%
Grays Harbc	Oakville	2.58	Yes	135,171	24.0%	1.81	0.48	52,309	59,585	111,893	28.8%	(23,278)	4.8%
Island	Oak Harbor	2.01	Yes	771,049	24.0%	2.08	0.76	862,286	0	862,286	26.7%	91,237	2.7%
Island	Coupeville	0.69		0	24.0%	0.75		0	0	0	24.0%	0	0.0%
Island	South Whidbey	0.72		0	24.0%	0.75		0	0	0	24.0%	0	0.0%
Jefferson	Queets-Clearwater	2.83	Yes	39,201	24.0%	1.32		0	33,037	33,037	29.4%	(6,164)	5.4%
Jefferson	Brinnon	0.63		0	27.5%	0.45		0	0	0	27.5%	0	0.0%
Jefferson	Quilcene	1.15		0	24.0%	0.81		0	0	0	24.0%	0	0.0%
Jefferson	Chimacum	0.90		0	24.0%	0.87		0	0	0	24.0%	0	0.0%
Jefferson	Port Townsend	0.95		0	24.0%	0.95		0	0	0	24.0%	0	0.0%
King	Seattle	0.47		0	33.0%	0.42		0	0	0	33.0%	0	0.0%
King	Federal Way	1.63	Yes	2,434,206	24.9%	1.77	0.45	3,682,983	0	3,682,983	28.2%	1,248,777	3.3%
King	Enumclaw	1.50	Yes	357,602	24.9%	1.63	0.31	646,540	0	646,540	27.4%	288,938	2.5%
King	Mercer Island	0.45		0	33.7%	0.51		0	0	0	33.7%	0	0.0%
King	Highline	1.22		0	25.0%	1.25		0	0	0	25.0%	0	0.0%
King	Vashon Island	0.66		0	24.9%	0.68		0	0	0	24.9%	0	0.0%
King	Renton	0.78		0	24.9%	0.80		0	0	0	24.9%	0	0.0%
King	Skykomish	1.31		0	25.4%	0.39		0	0	0	25.4%	0	0.0%
King	Bellevue	0.40		0	30.7%	0.43		0	0	0	30.7%	0	0.0%
King	Tukwila	0.91		0	33.5%	0.94		0	0	0	33.5%	0	0.0%
King	Riverview	1.01		0	24.7%	1.08		0	0	0	24.7%	0	0.0%
King	Auburn	1.31		0	24.9%	1.44	0.12	667,912	0	667,912	26.0%	667,912	1.1%
King	Tahoma	1.37	Yes	88,287	24.9%	1.49	0.17	444,793	0	444,793	26.4%	356,506	1.5%
King	Snoqualmie Valley	0.81		0	24.8%	0.87		0	0	0	24.8%	0	0.0%
King	Issaquah	0.76		0	25.0%	0.87		0	0	0	25.0%	0	0.0%
King	Shoreline	1.09		0	27.9%	1.12		0	0	0	27.9%	0	0.0%
King	Lake Washington	0.65		0	24.9%	0.73		0	0	0	24.9%	0	0.0%
King	Kent	1.36	Yes	323,847	24.9%	1.44	0.11	1,362,637	0	1,362,637	25.9%	1,038,790	1.0%
King	Northshore	1.06		0	24.9%	1.07		0	0	0	24.9%	0	0.0%
Kitsap	Bremerton	1.92	Yes	1,229,346	24.0%	1.84	0.51	1,077,612	0	1,077,612	27.2%	(151,734)	3.2%
Kitsap	Bainbridge	0.77		0	25.0%	0.85		0	0	0	25.0%	0	0.0%
Kitsap	North Kitsap	1.32		0	24.0%	1.35	0.03	93,968	0	93,968	24.3%	93,968	0.3%
Kitsap	Central Kitsap	2.27	Yes	3,482,397	24.0%	2.32	1.00	3,730,082	0	3,730,082	29.3%	247,685	5.3%
Kitsap	South Kitsap	2.04	Yes	2,485,885	24.0%	2.10	0.78	2,707,938	0	2,707,938	28.6%	222,053	4.6%
Kittitas	Damman	1.08		0	33.4%	1.08		0	0	0	33.4%	0	0.0%
Kittitas	Easton	0.73		0	24.0%	0.36		0	0	0	24.0%	0	0.0%
Kittitas	Thorp	1.91	Yes	63,470	24.0%	1.23		0	46,022	46,022	26.6%	(17,448)	2.6%
Kittitas	Ellensburg	1.56	Yes	262,457	24.0%	1.59	0.27	311,129	0	311,129	26.1%	48,672	2.1%
Kittitas	Kittitas	2.93	Yes	307,846	24.0%	1.77	0.45	87,173	173,612	260,785	29.5%	(47,062)	5.5%
Kittitas	Cle Elum-Roslyn	0.81		0	24.0%	0.84		0	0	0	24.0%	0	0.0%
Klickitat	Wishram	6.69	Yes	0	24.0%	1.74	0.41	0	0	0	24.0%	0	0.0%
Klickitat	Bickleton	1.85	Yes	0	24.0%	0.88		0	0	0	24.0%	0	0.0%
Klickitat	Centerville	2.79	Yes	53,017	33.7%	2.28	0.96	34,842	9,737	44,580	39.0%	(8,437)	5.3%
Klickitat	Trout Lake	2.04	Yes	56,438	24.0%	1.32	0.00	75	42,818	42,893	27.2%	(13,545)	3.2%
Klickitat	Glenwood	3.86	Yes	93,985	24.0%	1.73	0.41	15,217	66,808	82,024	30.9%	(11,961)	6.9%

Levy Equalization: Alternative Formula Effect In Calendar Year 2002, per Representative McIntire

County	School District	Current Formula				Alternative Formula, Target Equalization Amount = \$681/FTE						Current Vs. Alt. Formula	
		12% Levy Rate Per \$1000 AV	Eligible, if 12% levy rate exceeds state average	Adjusted Levy Equalization Amount	Levy Lid % Including Levy Equalization	Levy rate needed to raise target amount	Difference, if district levy rate exceeds state avg. rate,	Adjusted Levy Equalization Amount	Hold Harmless Amount	Total With Hold Harmless Amount	Levy Lid % Plus Levy Eq. %	2002 Levy Equalization Difference	Initial Difference, Discretionary Revenue Limit
Klickitat	Klickitat	8.62	Yes	164,962	24.0%	5.27	3.95	89,334	59,371	148,705	33.1%	(16,257)	9.1%
Klickitat	Roosevelt	1.28		0	24.1%	0.51		0	0	0	24.1%	0	0.0%
Klickitat	Goldendale	2.07	Yes	324,556	24.0%	1.91	0.59	258,089	0	258,089	27.4%	(66,467)	3.4%
Klickitat	White Salmon	1.91	Yes	281,213	24.0%	1.75	0.42	205,951	0	205,951	26.7%	(75,262)	2.7%
Klickitat	Lyle	2.11	Yes	122,082	24.0%	1.72	0.40	62,838	31,644	94,481	27.4%	(27,601)	3.4%
Lewis	Napavine	2.14	Yes	0	24.0%	2.04	0.72	0	0	0	24.0%	0	0.0%
Lewis	Vader	1.78	Yes	43,575	27.3%	1.67	0.34	33,488	0	33,488	29.6%	(10,087)	2.3%
Lewis	Evaline	1.40	Yes	2,810	33.4%	1.42	0.10	4,043	0	4,043	34.2%	1,233	0.8%
Lewis	Mossyrock	1.52	Yes	54,889	24.0%	1.38	0.06	17,840	0	17,840	24.5%	(37,049)	0.5%
Lewis	Morton	1.69	Yes	77,441	24.0%	1.48	0.15	33,150	13,778	46,927	25.5%	(30,514)	1.5%
Lewis	Adna	1.66	Yes	0	24.0%	1.58	0.26	0	0	0	24.0%	0	0.0%
Lewis	Winlock	2.60	Yes	262,569	24.0%	2.54	1.22	251,379	0	251,379	29.6%	(11,190)	5.6%
Lewis	Boistfort	0.99		0	25.3%	0.85		0	0	0	25.3%	0	0.0%
Lewis	Toledo	1.92	Yes	177,621	24.0%	2.04	0.72	215,667	0	215,667	28.5%	38,046	4.5%
Lewis	Onalaska	2.45	Yes	312,868	24.0%	2.19	0.87	241,398	0	241,398	28.2%	(71,470)	4.2%
Lewis	Pe Ell	1.53	Yes	32,246	24.0%	1.30		0	11,122	11,122	24.5%	(21,124)	0.5%
Lewis	Chehalis	2.00	Yes	594,727	24.0%	1.95	0.63	560,936	0	560,936	27.8%	(33,791)	3.8%
Lewis	White Pass	1.61	Yes	99,782	29.4%	1.58	0.26	90,388	0	90,388	31.3%	(9,394)	1.9%
Lewis	Centralia	1.76	Yes	567,023	24.0%	1.63	0.30	401,525	0	401,525	26.1%	(165,498)	2.1%
Lincoln	Sprague	2.54	Yes	68,147	33.8%	1.20		0	56,237	56,237	38.5%	(11,910)	4.7%
Lincoln	Reardan	2.12	Yes	181,201	26.0%	1.76	0.44	99,913	40,812	140,724	29.5%	(40,477)	3.5%
Lincoln	Almira	2.92	Yes	87,698	24.0%	1.12		0	74,268	74,268	29.5%	(13,430)	5.5%
Lincoln	Creston	2.13	Yes	61,886	30.4%	0.97		0	48,138	48,138	33.9%	(13,748)	3.5%
Lincoln	Odessa	2.11	Yes	106,296	33.7%	1.54	0.22	30,234	52,100	82,334	37.1%	(23,952)	3.4%
Lincoln	Wilbur	1.82	Yes	54,242	24.0%	1.34	0.02	1,880	35,589	37,469	26.2%	(16,773)	2.2%
Lincoln	Harrington	2.07	Yes	64,573	33.0%	1.11		0	49,487	49,487	36.3%	(15,086)	3.3%
Lincoln	Davenport	2.22	Yes	140,369	28.2%	1.88	0.56	87,915	23,302	111,217	32.0%	(29,152)	3.8%
Mason	Southside	2.02	Yes	80,948	24.0%	1.95	0.63	74,424	0	74,424	27.8%	(6,524)	3.8%
Mason	Grapeview	0.54		0	24.0%	0.50		0	0	0	24.0%	0	0.0%
Mason	Shelton	2.07	Yes	793,153	24.0%	2.08	0.76	819,772	0	819,772	28.4%	26,619	4.4%
Mason	Mary M Knight	1.45	Yes	17,253	24.0%	0.93		0	0	0	24.0%	(17,253)	0.0%
Mason	Pioneer	1.06		0	24.0%	1.07		0	0	0	24.0%	0	0.0%
Mason	North Mason	1.38	Yes	56,272	24.0%	1.40	0.08	83,707	0	83,707	24.7%	27,435	0.7%
Mason	Hood Canal	0.88		0	24.0%	0.72		0	0	0	24.0%	0	0.0%
Okanogan	Nespelem	21.20	Yes	229,137	24.0%	14.82	13.50	155,698	12,317	168,016	32.2%	(61,121)	8.2%
Okanogan	Omak	3.56	Yes	950,674	24.0%	3.19	1.87	795,484	0	795,484	30.3%	(155,190)	6.3%
Okanogan	Okanogan	3.80	Yes	516,244	24.0%	3.48	2.16	451,807	0	451,807	30.8%	(64,437)	6.8%
Okanogan	Brewster	2.80	Yes	383,734	24.0%	2.46	1.14	297,503	25,299	322,802	29.3%	(60,932)	5.3%
Okanogan	Pateros	2.35	Yes	117,170	27.5%	1.81	0.49	55,812	38,840	94,652	31.7%	(22,518)	4.2%
Okanogan	Methow Valley	0.93		0	24.0%	0.83		0	0	0	24.0%	0	0.0%
Okanogan	Tonasket	2.83	Yes	448,191	24.0%	2.48	1.15	346,254	0	346,254	28.9%	(101,937)	4.9%
Okanogan	Oroville	2.07	Yes	213,186	24.0%	1.82	0.50	143,960	19,550	163,510	27.3%	(49,676)	3.3%
Pacific	Ocean Beach	0.87		0	24.0%	0.75		0	0	0	24.0%	0	0.0%
Pacific	Raymond	2.75	Yes	252,222	24.0%	2.13	0.81	144,035	67,495	211,530	29.2%	(40,692)	5.2%
Pacific	South Bend	2.98	Yes	243,988	24.0%	2.48	1.16	171,849	35,406	207,254	29.6%	(36,734)	5.6%
Pacific	Naselle Grays Riv	1.35	Yes	4,312	24.0%	1.13		0	0	0	24.0%	(4,312)	0.0%
Pacific	Willapa Valley	1.66	Yes	66,431	24.0%	1.41	0.09	17,620	21,148	38,768	25.4%	(27,663)	1.4%
Pacific	North River	1.76	Yes	0	24.0%	0.46		0	0	0	24.0%	0	0.0%
Pend Oreille	Newport	2.32	Yes	403,955	24.0%	1.92	0.60	246,851	0	246,851	27.0%	(157,104)	3.0%
Pend Oreille	Cusick	0.79		0	24.0%	0.55		0	0	0	24.0%	0	0.0%
Pend Oreille	Selkirk	3.46	Yes	213,090	25.5%	2.56	1.23	123,357	60,879	184,236	31.9%	(28,854)	6.4%
Pierce	Steilacoom Hist.	1.26		0	24.9%	1.29		0	0	0	24.9%	0	0.0%
Pierce	Puyallup	1.83	Yes	3,217,763	24.9%	2.00	0.67	4,324,175	0	4,324,175	29.3%	1,106,412	4.4%
Pierce	Tacoma	1.85	Yes	6,244,067	31.5%	1.76	0.44	5,241,820	0	5,241,820	34.3%	(1,002,247)	2.8%
Pierce	Carbonado	1.68	Yes	29,582	33.5%	1.80	0.47	40,253	0	40,253	36.9%	10,671	3.4%
Pierce	University Place	1.95	Yes	1,012,613	28.3%	2.11	0.79	1,295,186	0	1,295,186	33.2%	282,573	4.9%
Pierce	Sumner	1.93	Yes	1,484,467	24.9%	2.08	0.76	1,895,541	0	1,895,541	29.6%	411,074	4.7%
Pierce	Dieringer	1.26		0	28.9%	1.43	0.10	73,834	0	73,834	29.8%	73,834	1.0%
Pierce	Oting	2.11	Yes	396,417	24.8%	2.31	0.99	503,368	0	503,368	30.4%	106,951	5.6%
Pierce	Clover Park	2.40	Yes	3,903,637	26.8%	2.31	0.98	3,602,873	0	3,602,873	31.7%	(300,764)	4.9%
Pierce	Peninsula	1.19		0	24.9%	1.23		0	0	0	24.9%	0	0.0%
Pierce	Franklin Pierce	2.45	Yes	2,152,138	25.0%	2.56	1.24	2,384,324	0	2,384,324	31.0%	232,186	6.1%
Pierce	Bethel	2.13	Yes	3,656,072	24.9%	2.25	0.93	4,276,673	0	4,276,673	30.1%	620,601	5.3%

Levy Equalization: Alternative Formula Effect In Calendar Year 2002, per Representative McIntire

County	School District	Current Formula				Alternative Formula, Target Equalization Amount = \$681/FTE						Current Vs. Alt. Formula	
		12% Levy Rate Per \$1000 AV	Eligible, if 12% levy rate exceeds state average	Adjusted Levy Equalization Amount	Levy Lid % Including Levy Equalization	Levy rate needed to raise target amount	Difference, if district levy rate exceeds state avg. rate,	Adjusted Levy Equalization Amount	Hold Harmless Amount	Total With Hold Harmless Amount	Levy Lid % Plus Levy Eq. %	2002 Levy Equalization Difference	Initial Difference, Discretionary Revenue Limit
Pierce	Eatonville	1.73	Yes	297,975	25.0%	1.85	0.52	393,042	0	393,042	28.6%	95,067	3.6%
Pierce	White River	1.86	Yes	683,429	24.8%	1.96	0.64	838,035	0	838,035	28.9%	154,606	4.2%
Pierce	Fife	1.13		0	24.8%	1.14		0	0	0	24.8%	0	0.0%
San Juan	Shaw	0.23		0	33.8%	0.07		0	0	0	33.8%	0	0.0%
San Juan	Orcas	0.28		0	24.0%	0.25		0	0	0	24.0%	0	0.0%
San Juan	Lopez	0.44		0	24.0%	0.25		0	0	0	24.0%	0	0.0%
San Juan	San Juan	0.34		0	24.0%	0.35		0	0	0	24.0%	0	0.0%
Skagit	Concrete	1.94	Yes	212,380	24.0%	1.69	0.36	127,678	28,196	155,874	26.8%	(56,506)	2.8%
Skagit	Burlington Edison	1.42	Yes	142,168	24.0%	1.41	0.09	148,757	0	148,757	24.8%	6,589	0.8%
Skagit	Sedro Woolley	1.94	Yes	874,957	24.0%	1.97	0.64	929,543	0	929,543	28.0%	54,586	4.0%
Skagit	Anacortes	0.75		0	30.5%	0.79		0	0	0	30.5%	0	0.0%
Skagit	La Conner	3.44	Yes	757,461	24.0%	1.15		0	654,522	654,522	30.4%	(102,939)	6.4%
Skagit	Conway	1.66	Yes	76,212	29.2%	1.64	0.31	73,031	0	73,031	31.4%	(3,181)	2.3%
Skagit	Mt Vernon	2.01	Yes	1,232,385	24.0%	1.95	0.62	1,137,007	0	1,137,007	27.7%	(95,378)	3.7%
Skamania	Skamania	0.93		0	24.0%	0.80		0	0	0	24.0%	0	0.0%
Skamania	Mount Pleasant	2.07	Yes	0	33.5%	2.00	0.68	0	0	0	33.5%	0	0.0%
Skamania	Mill A	2.24	Yes	0	24.0%	1.72	0.40	0	0	0	24.0%	0	0.0%
Skamania	Stevenson-Carson	1.60	Yes	0	24.0%	1.64	0.32	0	0	0	24.0%	0	0.0%
Snohomish	Everett	1.42	Yes	715,645	24.0%	1.42	0.09	795,296	0	795,296	24.8%	79,651	0.8%
Snohomish	Lake Stevens	1.96	Yes	1,238,554	24.0%	2.20	0.88	1,726,219	0	1,726,219	29.4%	487,665	5.4%
Snohomish	Mukilteo	1.02		0	24.0%	1.07		0	0	0	24.0%	0	0.0%
Snohomish	Edmonds	1.13		0	24.0%	1.20		0	0	0	24.0%	0	0.0%
Snohomish	Arlington	1.63	Yes	556,495	24.0%	1.76	0.44	811,063	0	811,063	27.2%	254,568	3.2%
Snohomish	Marysville	2.16	Yes	2,845,973	24.0%	2.24	0.92	3,147,730	0	3,147,730	29.1%	301,757	5.1%
Snohomish	Index	1.59	Yes	14,632	24.0%	0.45		0	6,423	6,423	24.8%	(8,209)	0.8%
Snohomish	Monroe	1.28		0	24.0%	1.36	0.03	93,407	0	93,407	24.3%	93,407	0.3%
Snohomish	Snohomish	1.31		0	24.0%	1.41	0.09	351,322	0	351,322	24.8%	351,322	0.8%
Snohomish	Lakewood	1.44	Yes	108,073	24.0%	1.62	0.30	291,756	0	291,756	26.5%	183,683	2.5%
Snohomish	Sultan	1.64	Yes	254,449	24.0%	1.72	0.40	329,047	0	329,047	26.9%	74,598	2.9%
Snohomish	Darrington	2.82	Yes	328,591	24.0%	1.84	0.52	113,606	163,191	276,797	29.3%	(51,794)	5.3%
Snohomish	Granite Falls	1.62	Yes	249,471	24.0%	1.70	0.38	324,492	0	324,492	26.8%	75,021	2.8%
Snohomish	Stanwood-Camano	1.19		0	24.0%	1.29		0	0	0	24.0%	0	0.0%
Spokane	Spokane	2.10	Yes	8,139,140	24.2%	1.94	0.61	6,474,684	0	6,474,684	27.7%	(1,664,456)	3.5%
Spokane	Orchard Prairie	2.12	Yes	29,770	24.0%	1.78	0.46	17,186	5,924	23,109	27.5%	(6,661)	3.5%
Spokane	Great Northern	1.14		0	24.0%	1.01		0	0	0	24.0%	0	0.0%
Spokane	Nine Mile Falls	2.56	Yes	498,181	24.0%	2.62	1.29	524,979	0	524,979	30.1%	26,798	6.1%
Spokane	Medical Lake	5.38	Yes	1,071,376	24.0%	5.55	4.23	1,117,734	0	1,117,734	33.4%	46,358	9.4%
Spokane	Mead	2.14	Yes	1,949,007	24.0%	2.23	0.91	2,190,035	0	2,190,035	29.1%	241,028	5.1%
Spokane	Central Valley	2.01	Yes	2,434,256	24.0%	2.09	0.77	2,751,040	0	2,751,040	28.6%	316,784	4.6%
Spokane	Freeman	2.21	Yes	230,053	24.0%	2.29	0.97	253,347	0	253,347	29.3%	23,294	5.3%
Spokane	Cheney	1.84	Yes	641,945	24.0%	1.81	0.49	615,563	0	615,563	27.2%	(26,382)	3.2%
Spokane	East Valley	2.15	Yes	1,216,329	24.0%	2.13	0.81	1,207,344	0	1,207,344	28.5%	(8,985)	4.5%
Spokane	Liberty	1.71	Yes	102,418	24.0%	1.49	0.17	44,720	19,503	64,223	25.7%	(38,195)	1.7%
Spokane	West Valley (Spo)	1.94	Yes	687,474	28.2%	1.91	0.59	664,829	0	664,829	31.9%	(22,645)	3.7%
Spokane	Deer Park	3.25	Yes	764,208	24.0%	3.06	1.74	691,365	0	691,365	30.4%	(72,843)	6.4%
Spokane	Riverside	3.50	Yes	887,671	24.0%	3.30	1.98	808,568	0	808,568	30.8%	(79,103)	6.8%
Stevens	Onion Creek	4.83	Yes	62,430	24.0%	2.64	1.32	23,525	31,725	55,250	31.7%	(7,180)	7.7%
Stevens	Chewelah	2.38	Yes	363,654	24.0%	2.31	0.98	339,988	0	339,988	29.0%	(23,666)	5.0%
Stevens	Wellpint	33.73	Yes	0	24.0%	22.93	21.61	0	0	0	24.0%	0	0.0%
Stevens	Valley	2.28	Yes	70,399	26.9%	2.09	0.76	56,628	0	56,628	30.9%	(13,771)	4.0%
Stevens	Colville	2.45	Yes	720,263	24.0%	2.37	1.05	677,347	0	677,347	29.1%	(42,916)	5.1%
Stevens	Loon Lake	1.20		0	27.0%	0.97		0	0	0	27.0%	0	0.0%
Stevens	Summit Valley	3.01	Yes	43,065	24.0%	2.00	0.68	17,460	18,880	36,340	29.4%	(6,725)	5.4%
Stevens	Evergreen (Stev)	2.56	Yes	0	24.0%	1.35	0.03	0	0	0	24.0%	0	0.0%
Stevens	Columbia (Stev)	4.10	Yes	145,785	24.0%	2.52	1.20	63,356	63,698	127,054	30.8%	(18,731)	6.8%
Stevens	Mary Walker	4.60	Yes	321,321	24.0%	3.64	2.32	227,920	55,706	283,625	31.5%	(37,696)	7.5%
Stevens	Northport	2.77	Yes	91,961	24.0%	1.54	0.21	13,764	57,195	70,959	27.4%	(21,002)	3.4%
Stevens	Kettle Falls	1.85	Yes	167,509	24.0%	1.65	0.32	105,641	0	105,641	26.1%	(61,868)	2.1%
Thurston	Yelm	2.33	Yes	1,218,007	24.0%	2.35	1.03	1,258,327	0	1,258,327	29.3%	40,320	5.3%
Thurston	North Thurston	1.85	Yes	2,326,469	24.0%	1.87	0.55	2,453,233	0	2,453,233	27.5%	126,764	3.5%
Thurston	Tumwater	1.83	Yes	1,049,985	24.0%	1.89	0.56	1,191,237	0	1,191,237	27.7%	141,252	3.7%
Thurston	Olympia	1.45	Yes	492,665	24.3%	1.44	0.12	492,488	0	492,488	25.3%	(177)	1.0%
Thurston	Rainier	2.75	Yes	308,306	24.0%	2.88	1.56	339,644	0	339,644	30.8%	31,338	6.8%

Levy Equalization: Alternative Formula Effect In Calendar Year 2002, per Representative McIntire

County	School District	Current Formula			Alternative Formula, Target Equalization Amount = \$681/FTE					Current Vs. Alt. Formula			
		12% Levy Rate Per \$1000 AV	Eligible, if 12% levy rate exceeds state average	Adjusted Levy Equalization Amount	Levy Lid % Including Levy Equalization	Levy rate needed to raise target amount	Difference, if district levy rate exceeds state avg. rate,	Adjusted Levy Equalization Amount	Hold Harmless Amount	Total With Hold Harmless Amount	Levy Lid % Plus Levy Eq. %	2002 Levy Equalization Difference	Initial Difference, Discretionary Revenue Limit
Thurston	Griffin	1.10		0	24.0%	1.11		0	0	0	24.0%	0	0.0%
Thurston	Rochester	2.88	Yes	799,318	24.0%	2.37	1.05	543,023	0	543,023	28.4%	(256,295)	4.4%
Thurston	Tenino	2.04	Yes	335,943	24.0%	1.99	0.67	318,638	0	318,638	27.9%	(17,305)	3.9%
Wahkiakum	Wahkiakum	1.29		0	24.0%	1.23		0	0	0	24.0%	0	0.0%
Walla Walla	Dixie	1.43	Yes	4,494	33.7%	1.09		0	0	0	33.7%	(4,494)	0.0%
Walla Walla	Walla Walla	2.38	Yes	1,638,837	24.0%	2.26	0.94	1,479,224	0	1,479,224	28.8%	(159,613)	4.8%
Walla Walla	College Place	1.98	Yes	266,551	33.4%	1.88	0.56	231,679	0	231,679	36.8%	(34,872)	3.4%
Walla Walla	Touchet	2.24	Yes	107,153	24.0%	1.79	0.46	54,925	30,151	85,077	27.9%	(22,076)	3.9%
Walla Walla	Columbia (Walla)	1.02		0	27.1%	1.02		0	0	0	27.1%	0	0.0%
Walla Walla	Waitsburg	3.22	Yes	168,581	24.0%	2.68	1.36	121,742	22,871	144,613	30.0%	(23,968)	6.0%
Walla Walla	Prescott	1.29		0	24.0%	0.78		0	0	0	24.0%	0	0.0%
Whatcom	Bellingham	1.02		0	26.4%	1.07		0	0	0	26.4%	0	0.0%
Whatcom	Ferndale	1.66	Yes	652,850	24.0%	1.69	0.37	741,262	0	741,262	26.7%	88,412	2.7%
Whatcom	Blaine	0.65		0	28.5%	0.67		0	0	0	28.5%	0	0.0%
Whatcom	Lynden	1.53	Yes	201,315	24.0%	1.62	0.30	307,231	0	307,231	26.4%	105,916	2.4%
Whatcom	Meridian	1.94	Yes	316,907	24.0%	2.03	0.71	367,346	0	367,346	28.4%	50,439	4.4%
Whatcom	Nooksack Valley	2.22	Yes	509,384	24.0%	2.09	0.77	441,480	0	441,480	28.2%	(67,904)	4.2%
Whatcom	Mount Baker	1.86	Yes	452,452	24.0%	1.81	0.49	418,077	0	418,077	27.2%	(34,375)	3.2%
Whitman	Lacrosse Joint	1.58	Yes	28,600	28.8%	0.87		0	13,578	13,578	29.7%	(15,022)	0.9%
Whitman	Lamont	2.72	Yes	37,872	24.9%	1.30		0	31,681	31,681	30.0%	(6,191)	5.1%
Whitman	Tekoa	4.14	Yes	138,287	24.1%	2.64	1.31	64,667	56,639	121,306	31.3%	(16,981)	7.1%
Whitman	Pullman	1.46	Yes	123,678	27.3%	1.51	0.19	180,967	0	180,967	28.8%	57,289	1.5%
Whitman	Colfax	2.00	Yes	168,423	24.0%	1.97	0.65	164,700	0	164,700	27.9%	(3,723)	3.9%
Whitman	Palouse	3.13	Yes	126,515	28.3%	2.36	1.04	72,975	35,193	108,168	34.2%	(18,347)	5.9%
Whitman	Garfield	3.67	Yes	108,466	33.8%	2.05	0.73	33,787	60,486	94,273	40.4%	(14,193)	6.6%
Whitman	Steptoe	2.56	Yes	28,397	32.4%	1.28		0	23,468	23,468	37.2%	(4,929)	4.8%
Whitman	Colton	2.50	Yes	87,226	27.4%	1.70	0.38	28,305	43,397	71,702	32.0%	(15,524)	4.6%
Whitman	Endicott	2.74	Yes	92,363	24.0%	1.25		0	77,406	77,406	29.2%	(14,957)	5.2%
Whitman	Rosalia	3.13	Yes	144,104	24.0%	2.27	0.94	75,576	47,630	123,206	29.9%	(20,898)	5.9%
Whitman	St John	1.75	Yes	52,198	24.0%	1.01		0	34,096	34,096	25.9%	(18,102)	1.9%
Whitman	Oakesdale	2.51	Yes	84,768	24.0%	1.33	0.01	622	69,134	69,756	28.6%	(15,012)	4.6%
Yakima	Union Gap	1.91	Yes	146,842	24.0%	1.77	0.45	112,238	0	112,238	26.8%	(34,604)	2.8%
Yakima	Naches Valley	2.03	Yes	334,448	24.0%	2.18	0.85	406,974	0	406,974	29.0%	72,526	5.0%
Yakima	Yakima	2.92	Yes	5,528,605	24.0%	2.52	1.19	4,163,629	0	4,163,629	28.9%	(1,364,976)	4.9%
Yakima	East Valley (Yak)	2.02	Yes	537,288	24.0%	2.05	0.73	565,170	0	565,170	28.3%	27,882	4.3%
Yakima	Selah	2.38	Yes	1,007,718	24.0%	2.42	1.10	1,055,931	0	1,055,931	29.5%	48,213	5.5%
Yakima	Mabton	7.89	Yes	615,730	24.0%	5.95	4.63	434,782	119,221	554,004	33.0%	(61,726)	9.0%
Yakima	Grandview	4.01	Yes	1,352,519	24.0%	3.79	2.46	1,242,287	0	1,242,287	31.4%	(110,232)	7.4%
Yakima	Sunnyside	4.79	Yes	3,155,945	24.0%	3.78	2.46	2,239,572	0	2,239,572	30.2%	(916,373)	6.2%
Yakima	Toppenish	6.09	Yes	2,098,037	24.0%	5.06	3.74	1,649,521	0	1,649,521	31.4%	(448,516)	7.4%
Yakima	Highland	2.89	Yes	437,863	24.0%	2.73	1.41	395,325	0	395,325	29.8%	(42,538)	5.8%
Yakima	Granger	5.82	Yes	703,700	24.0%	4.86	3.54	559,080	0	559,080	30.7%	(144,620)	6.7%
Yakima	Zillah	2.98	Yes	422,369	24.0%	3.20	1.87	481,673	0	481,673	31.6%	59,304	7.6%
Yakima	Wapato	5.16	Yes	1,438,392	24.0%	4.48	3.16	1,194,053	0	1,194,053	29.9%	(244,339)	5.9%
Yakima	West Valley (Yak)	1.94	Yes	876,534	24.0%	2.05	0.73	1,056,094	0	1,056,094	28.5%	179,560	4.5%
Yakima	Mount Adams	6.03	Yes	0	24.0%	5.05	3.72	0	0	0	24.0%	0	0.0%