
SUBSTITUTE SENATE BILL 5379

State of Washington

61st Legislature

2009 Regular Session

By Senate Early Learning & K-12 Education (originally sponsored by Senators Eide, McAuliffe, and Hobbs)

READ FIRST TIME 02/13/09.

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

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

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

8 (1) Beginning with the 2009-10 school year, the legislature intends
9 to begin a six-year process to equalize the salary allocations to
10 school districts for state-funded staff pursuant to state basic
11 education appropriation sections of the biennial budget. By the 2014-
12 15 school year, the salary allocation amounts received by school
13 districts for certificated instructional staff, classified staff, and
14 certificated administrative staff shall be the same.

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

18 (a) In the 2009-10 school year, each school district that in the
19 2008-09 school year is receiving a base salary allocation for

1 certificated instructional staff that is below the highest base salary
2 allocation for certificated instructional staff according to
3 legislative evaluation and accountability program document 2 referenced
4 in the biennial budget shall receive an additional allocation
5 sufficient to make up one-sixth of the difference between that
6 districts' level and the highest level.

7 (b) In the 2009-10 school year, each school district that in the
8 2008-09 school year is receiving a salary allocation for classified
9 staff or a salary allocation for certificated administrative staff that
10 is below the highest salary allocation for classified staff or
11 certificated administrative staff according to legislative evaluation
12 and accountability program document 2 referenced in the biennial budget
13 shall receive an additional allocation sufficient to make up one-sixth
14 of the difference between that districts' level and the highest level.

15 (c) In each year thereafter, an additional one-sixth, as determined
16 in (a) and (b) of this subsection shall continue to be added to the
17 salary allocations until all school districts reach the highest
18 allocation in all salary allocation categories in the 2014-15 school
19 year.

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

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

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

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

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

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

1 the estimated amount of the nonhigh payment due to the high school
2 district under RCW 28A.545.030(3) and 28A.545.050 for the school year
3 commencing the year of the levy;

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

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

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

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

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

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

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

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

37 (i) Pupil transportation;

38 (ii) Special education;

1 (iii) Education of highly capable students;

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

5 (v) Food services; and

6 (vi) Statewide block grant programs; and

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

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

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

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

32 (5) For levy collections in calendar years 2010 through 2015, in
33 addition to the allocations included under subsections (3)(a) through
34 (c) and (4) of this section, a district's levy base shall also include
35 the difference between the salary allocation amounts that would have
36 been received if the provisions of section 1 of this act had been in
37 effect for each respective school year and the salary allocations

1 received in the prior school year, reduced by the additional
2 allocations actually received pursuant to section 1 of this act.

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

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

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

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

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

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

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

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

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

35 ~~((+8))~~ (9) For the purposes of this section, "current school year"
36 means the year immediately following the prior school year.

37 ~~((+9))~~ (10) Funds collected from transportation vehicle fund tax
38 levies shall not be subject to the levy limitations in this section.

1 (~~(+10)~~) (11) The superintendent of public instruction shall
2 develop rules and regulations and inform school districts of the
3 pertinent data necessary to carry out the provisions of this section.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

19 (i) Pupil transportation;

20 (ii) Special education;

21 (iii) Education of highly capable students;

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

25 (v) Food services; and

26 (vi) Statewide block grant programs; and

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

30 (4) For levy collections in calendar years 2010 through 2015, in
31 addition to the allocations included under subsections (3)(a) through
32 (c) and (4) of this section, a district's levy base shall also include
33 the difference between the salary allocation amounts that would have
34 been received if the provisions of section 1 of this act had been in
35 effect for each respective school year and the salary allocations
36 received in the prior school year, reduced by the additional
37 allocations actually received pursuant to section 1 of this act.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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