

# FundEd: Washington Report

## A Detailed Look at Washington's Funding Policies



## Washington



### Funding Basics

#### Formula Type

Washington has a primarily resource-based formula. It determines the cost of delivering education in a district based on the cost of the resources, such as staff salaries and course materials, required to do so.

Washington considers specific grade levels, English-language learners, and career and technical education programs in the allocation of funding for staff costs. Services for students identified as gifted, students enrolled in especially high-poverty districts, and students in sparsely populated districts are provided through program-specific allocations. Services for students with disabilities are funded through the application of a multiplier to the district's average per-pupil cost.

#### Base Amount

The state of Washington uses a resource-based funding formula and therefore does not use a base per-student amount as the basis for its funding.

### Local Revenue

#### Expected Local Share

Washington does not expect districts to contribute revenue to their public schools. However, school districts are permitted to impose taxes to generate supplemental revenue, such as for transportation. (See "Property Tax Floors and Ceilings.")

A district that imposes supplemental taxes may be eligible for a partial or full matching amount of additional state aid, with higher optional maintenance and operations tax rates generating more additional aid.

#### Property Tax Floors and Ceilings

Washington sets a ceiling for local property tax rates, as well as a level above which voter approval is required. School districts in Washington may impose supplemental property taxes up to a ceiling with voter approval and with approval from Office of Superintendent of Public Instruction.

Supplemental levies may be used for transportation, for the construction and maintenance of school facilities, or for other purposes approved by the Office of Superintendent of Public Instruction. These levies are capped at the lesser of \$1.50 for every \$1,000 of assessed local property wealth, or \$2,500 per student adjusted for inflation.

Washington also imposes a fixed state property tax at \$2.70 for every \$1,000 of assessed local property wealth.

## Other Local Taxes for Education

School districts in Washington may receive local revenue from property taxes and from a county timber excise tax.

School districts in Washington may only levy property taxes. However, local taxing districts, including school districts, receive revenue from a 4% tax imposed on the harvest value of timber harvested from state, federal, or privately-owned land.

## District Characteristics

### Grade Level

Washington provides different levels of funding for students in different grade levels. It does so through its resource-based formula by specifying different student-to-staff ratios for four different grade spans, and providing funding for staff positions accordingly.

The state assigns a student-to-teacher ratio of 17 to 1 for grades K-3; 27 to 1 for grades 4-6; 28.53 to 1 for grades 7-8; and 28.74 to 1 for grades 9-12. Dividing each grade span's enrollment by its assigned class size and adding an adjustment for planning time determines the number of teaching units for which a district is entitled to receive state funding. The planning time adjustment increases the number of teacher units by 15.5% in grades K-6 and by 20% in grades 7-12. The state then provides funding for staff units by multiplying the state minimum salary allocation for each staff type by an adjustment for regional cost.

Principals, librarians, guidance counselors, nurses, and other school-based staff are also assigned to schools in accordance with different student-to-staff ratios for elementary, middle, and high schools. In addition, the state specifically provides funding for small schools that is partially dependent on grade level. (See "Sparsity" for a description of this allocation.)

### English-Language Learner

Washington provides increased funding for English-language learners (ELLs). It does so through its resource-based formula by specifying ratios of full-time-equivalent ELLs to hours of instructional time and providing funding for staff positions accordingly.

The state assigns a set number of hours per week of additional instructional time for every fifteen full-time-equivalent ELLs. This number is 4.778 additional hours per week for ELLs in grades K-6, and 6.778 additional hours per week for ELLs in grades 7-12. (A reduced number of hours is assigned for students in their first year after exiting an ELL program.) These hours are converted into full-time-equivalent staff positions, generating state funding for teacher salaries and benefits. The state then provides funding for staff positions by multiplying the state minimum salary allocation for each staff type by an adjustment for regional cost.

The allocation is targeted towards the non-English-speaking students whose need is greatest, so many but not all students enrolled in ELL programs will qualify for this funding.

### Poverty

Washington provides increased funding to districts with high concentrations of low-income students. It does so through two program-specific allocations.

The Learning Assistance Program, which provides funds to support students performing below grade level in core academic subjects, allocates funding primarily on the basis of student enrollment. School districts will receive a greater level of funding for students in schools where at least 50% of students are eligible for free or reduced-price lunch (FRL) through the National School Lunch program. Washington also provides an annual \$5,000 bonus to teachers in high schools where at least 50% of students are FRL-eligible, middle schools where at least 60% are, and elementary schools where at least 70% are.

## Special Education

Washington funds special education using a single student weight system, providing the same amount of state funding for each student with disabilities, regardless of the severity of those disabilities. It does so by applying a multiplier of 1.9309 to the district's Basic Education Act (BEA) allocation rate for students with disabilities. (The BEA allocation rate is the average amount spent on non-disabled students in the district as a result of the state's resource-based formula calculations.)

However, only disabled students up to 13.5% of each district's enrollment may generate supplemental special education funding. There are also funds provided in each district's general education funding apportionment based on the number of special education students enrolled and the amount of time during the school day they receive special services.

Additionally, the state maintains a special education safety net to provide funding when a district serves a high-cost student (that is, a student whose services impose costs above a certain threshold, which was set at \$30,316 in FY2018) or provides an overall special education program that, for reasons beyond the district's control, impose a "disproportional and extraordinary cost" on the community.

## Gifted

Washington provides increased funding for gifted and talented students to districts. It does so through its resource-based formula by specifying ratios of full-time-equivalent gifted students to hours of instructional time and providing funding for staff positions accordingly.

The state assigns a rate of 2.159 hours per week of additional instructional time for every 15 full-time-equivalent gifted students. These hours are converted into full-time-equivalent staff positions. The state then provides funding for staff positions by multiplying the state minimum salary allocation for each staff type by an adjustment for regional cost.

The number of students for which districts may receive this funding is set at a percentage of the district's total enrollment. As of FY2018, the legislature intends to allocate funding based on 5% of the student population.

## Career and Technical Education

Washington provides increased funding for career and technical education (CTE) programs. It does so through its resource-based formula by specifying student-to-staff ratios for CTE programs and providing funding for staff positions accordingly, and through a grant program.

The state assigns a student-to-teacher ratio of 23 to 1 for CTE classes in grades 7-12 and of 20 to 1 for Skills Centers, which are regional centers that provide CTE programs that would be too expensive to offer at individual high schools. Dividing each program's enrollment by its assigned class size and adding an adjustment for planning time determines the number of teaching units to which a district is entitled. The planning time adjustment increases the number of teacher units by 20% in grades 7-12. The state then provides funding for staff positions by multiplying the state minimum salary allocation for each staff type by an adjustment for regional cost.

The state also provides secondary CTE grants for programs in high-demand areas and the collection of evidence regarding CTE programs.

## Sparsity and/or Small Size

Washington provides increased funding for small school districts. It does so by providing additional funded staff positions, with the precise number of positions dependent on district grade levels and enrollment levels. The state also guarantees a minimum number of teacher positions for small districts operating only two high schools. State transportation funding is also calculated using a formula that considers district sparsity.

Small school districts with fewer than twenty-five full-time-equivalent students are guaranteed certain numbers of teacher and administrative staff positions. Small schools with more than twenty-five full-time-equivalent students but no more than one hundred full-time-equivalent students receive additional funding for staff positions. Small districts operating no more than two high schools with no more than 300 students in each also receive staff position funding, in accordance with formulas that consider the number of students enrolled and the number of students in career and technical education programs. The state then provides funding for staff positions by multiplying the state minimum salary allocation for each staff type by an adjustment for regional cost.

For a complete list of primary sources, please see the appropriate state page at [funded.edbuild.org](http://funded.edbuild.org)

