


# Washington

## Funding Basics

### Formula Type

Washington has a primarily resource-based funding 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. The categories of students considered in Washington's funding policy are students in certain grade levels, English-language learners, students in high-poverty schools, students with disabilities, students identified as gifted, students enrolled in career and technical education (CTE) programs, and students enrolled in small schools and districts.

Washington funds districts' formula amounts entirely with state dollars and does not expect school districts to contribute revenue to their public schools; however, districts in Washington are permitted to raise and keep additional local revenues for regular district operations.

Supplemental funding for students in certain grade levels, English-language learners, and students enrolled in career and technical education programs through the allocation of funding for staff costs. Services for students identified as gifted, students enrolled in high-poverty schools, and students in small schools and 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 the 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 $2.50 for every $1,000 of assessed local property wealth or $2,500 per student adjusted for inflation for districts with less than 40,000 full-time-equivalent students. Districts with 40,000 or more full-time students can levy the lesser of $2.50 for every $1,000 of assessed local property wealth or $3,000 per student adjusted for inflation.

Washington also imposes a fixed state property tax of $2.70 for every $1,000 of assessed local property wealth. Beginning with taxes due in 2022, the state property maximum tax rate is $3.60 per $1,000 of assessed local property wealth with a cap at the lesser of the 1%growth factor or inflation, plus additional amounts for new construction and increases in the value of state assessed property.

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

# Student 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 provides funding for small schools that is partially dependent on grade level (see "Sparsity and/or Small Size" for a description of this allocation).

## English-Language Learner

Washington provides increased funding for English-language learners. It does so through its resource-based formula by specifying ratios of full-time-equivalent English-language learners 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 15 full-time-equivalent English-language learners. This number is 4.778 additional hours per week for English-language learners in grades K-6 and 6.778 additional hours per week for English-language learners in grades 7-12. A reduced number of hours is assigned for students in their first year after exiting an English-language learner 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.

Because the allocation is targeted toward non-English-speaking students whose needs are greatest, many, but not all, students enrolled in English-language learner programs will qualify for this funding.

## Poverty

Washington does not provide increased funding for individual students from low-income households. However, the state does provide increased funding for districts based on the concentrations of low-income students they serve. It does so through two program-specific allocations (for more information, see "Concentrated Poverty").

## 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 varied needs and disability diagnoses. It does so by applying a multiplier of 1.9609 to 99.5% of a district's Basic Education Act (BEA) allocation rate for students with disabilities. The BEA allocation rate is the average amount spent on general education students in the district as a result of the state's resource-based formula calculations, times 0.995.

However, only up to 13.5% of each district's enrollment may generate supplemental special education funding. A portion of general education funds is also provided to districts based on the number of special education students enrolled in the district 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 $29,707 in FY2020) or provides an overall special education program that, for reasons beyond a district's control, imposes a "disproportional and extraordinary cost" on the community.

## Gifted

Washington provides increased funding to districts for gifted and talented students. It does so through its resource-based formula that assigns hours of instructional time to provide funding and staff positions for a set proportion of district enrollment assumed to be gifted and talented.

Washington assumes that gifted students make up 5% of the overall population in school districts. 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.

## 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 flat allocation per student.

The state assigns a student-to-teacher ratio of 23 to 1 for CTE classes in grades 7-12 and 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 16.67% 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.

Washington also provides funding to cover nonstaff CTE and Skills Center costs through a flat allocation of $1,500 per student for materials, supplies, and operating costs. Finally, Washington has two grants that can fund high-demand CTE programs, programs of study, and collections of evidence for CTE programs.

# District Characteristics

## Concentrated Poverty

Washington provides increased funding for districts based on the concentrations of students from low-income households that they serve. It does so through two program-specific allocations for schools serving high concentrations of students from low-income backgrounds.

The Learning Assistance Program provides funding for students in schools where at least 50% of students are eligible for free or reduced-price lunch (FRL) under the National School Lunch Program. Funds generated by students in high-poverty schools must be expended by the district for those high-poverty schools to support students performing below grade level in core academic subjects. 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 eligible, and elementary schools where at least 70% are eligible.

## 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 25 full-time-equivalent students are guaranteed certain numbers of teacher and administrative staff positions. Small schools with more than 25 but no more than 100 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.

## Charter Funding

Funding for charter schools in Washington is calculated based on a formula similar to the one used to calculate funding for traditional public schools.

Like traditional public schools, charter schools are funded using a resource-based funding formula that determines the cost of delivering education based on the cost of the resources required to do so. Charter schools are funded using the same student to resource ratios as traditional public schools, including those used to generate additional funding for students in special need categories. Charter schools are also eligible for program-specific allocations, including those that provide additional funding students in special programs and need categories. Charter schools in Washington receive all funding directly from the state.

Charter schools in Washington do not receive a share of local tax revenue.

For a complete list of primary sources, please see the appropriate state page at funded.edbuild.org

