



WASHINGTON

Description of the Formula

Basic Education program based on instructional, administrative and classified formula staff units. The state defines a basic education in terms of course offerings, minimum contact hours and staffing ratios and provides funding for this program. State support includes an amount per formula staff unit based on the average salary levels in school districts and an allocation for materials, supplies, and operating costs. Local school districts may supplement the basic program with local levies.

District-Based Components

Density/Sparsity of Small Schools

For remote and necessary elementary schools and small school districts with less than 100 pupils and high schools with less than 300 pupils, additional units are allocated depending on grade level and required pupil-staff ratio.

Grade Level Differences

Additional instructional units are allocated through the basic education formula to serve students in grades K-3 who reside in high poverty areas. The portion of the staffing enhancement that is generated by students in grades K-1 is dependent upon school districts hiring additional teachers to serve those grades. The maximum possible K-1 staffing enhancement is 11.12 units per 1,000 student FTE, and the guaranteed enhancement for grades 2-3 is 2.15 per 1,000 student FTE.

Declining Enrollment or Growth

Does not apply.

Capital Outlay and/or Debt Service

Approved projects on percentage equalizing basis, with 50% aid in district with average assessed value per student; minimum 20%, maximum 100%; uniform space criteria is basis of need. Total debt limit is 5% of assessed property, 2.5% of this is for capital construction.

Transportation

Each school district providing transportation to and from school is entitled to state student transportation funding based on a regression analysis providing the expected cost of operations given the district characteristics. The primary characteristics are the basic program student count, the special program student count, the number of destinations (schools) served, the average distance between bus stops and schools, and the district land area.

Charter Schools

State Initiative 1240 was passed in November of 2012 and established a charter school system for the first time in the state of Washington. The first charter school, serving approximately 90 student FTE, was opened in September of 2014 in Seattle. The funding formula for charter schools is the same as for the 295 public school districts in the state of Washington. Charter schools must be authorized by either the State Charter School Commission, or a local school district which has been approved by the state as a charter school authorizer. There are expected to be between three and five new charter schools open in time for the 2015-16 school year.

Tribal Compact Schools

HB1134 passed in the 2013 legislative session established a tribal compact school system for the first time in the state of Washington. Tribal schools have the option of applying to OSPI to become their own educational entity within state, instead of being associated with a local school district. There are currently three tribal compact schools operating in the 2014-15 school year.

Student-Based Components

Special Education

The special education formula provides funding for students ages 0-5 at 115% of the basic education amount per student. Funding is provided for students age K-21 at 93.09% of the basic education funding amount. A district will receive funding based upon reported number of age K-21 special education students up to a maximum level of 12.7% of the reported basic education population. In addition a safety net process is in place to award additional funding for districts with students costing above 2.3 of the state average prior year APPE.

Low Income / Comp Ed / At-Risk

A learning assistance program is available to students identified as deficient in basic skills. Allocations are based on the number of students in grades K-12 qualifying for free and reduced price lunch (FRPL). The number of students qualifying for FRPL at each district drive an allocation of teacher units in the funding formula. The assumed role of these teacher units are to provide additional hours of instruction to students in the program. The allocation per each eligible student in the 2014-15 school year is approximately \$460.

English Language Learner/Bilingual Education

A transitional bilingual program (TBIP) provides funds to school districts to implement bilingual education programs. Allocations are based upon the headcount of pupils served in the program. The headcount of students served are converted to an allocation of teacher units in the funding formula. The assumed role of these teacher units is to provide additional hours of instruction to

students in the program. An allocation is also provided to assist students who have exited the TBIP program transition back into the traditional classroom environment. The funding rate for the 2014-15 school year is \$885.91 per pupil.

Gifted and Talented Education

A program established in an effort for the realization of each individual student's potential and right to learn at their own rate. An allocation for highly capable students is funded in an amount equal to 2.314% of the school district enrollment multiplied by approximately \$415. Currently, 23,285.49 student FTE are the basis for the highly capable program allocation. The allocation is provided through teacher units in the funding formula. The assumed role of these teacher units is to provide additional hours of instruction to students in the program.

Career and Technical Education

Vocational program instruction is offered to students in 7th through 12th grade, for which a funding enhancement is provided. The statewide average funding enhancement for a 1.0 student FTE in these programs for the 2013-14 school year was approximately \$750. In order for the funding enhancement for this program to be claimed, students must be participating in a course that is approved as a vocational course by OSPI, and which is being taught by an instructor with a vocational teaching endorsement.

Preschool Education

The state provides funding for children aged birth to pre-kindergarten through the state's special education funding formula. Children who have a valid individualized education plan can be claimed for funding through a local school district. For the 2013-14 school year 17,436.95 FTE students were claimed for special education funding in the birth to pre-kindergarten age range. The average allocation provided per student in this group was approximately \$6,200.

Revenue and Expenditure Information

State Mandates Restricting Revenue or Expenditure Increases

Local levies generally may not exceed 28% of the previous year's levy base. The levy base consists of most state and federal funding for K-12 education. Districts previously above 28% may continue to have levies above 28%

The state provides additional funding to school districts with above average tax rates. The funding is intended to reduce district tax rates. The funding is intended to reduce district tax rates to the state average for 14% of their levy base (provided they pass a levy).

Property Assessment Ratios Used/Legal Standards For Property Assessment

One hundred percent of true and fair value is used.

Measure of Local Ability To Support Schools

Property valuation per pupil.

School District Budget and Tax Rate Procedures/Sources of Local Revenue

The state's 295 public school districts are fiscally independent. Local levies generally may not exceed 28% of the previous year's state and federal funding. For calendar year 2014, 284 districts had maintenance and operation levies with an average tax rate of \$2.66 per \$1,000. Local levies account for approximately 19% of all maintenance and operation revenue.

State Support for Nonpublic Schools

Does not apply.