K–12 Equitable Funding Webinar

September 17, 2025

Washington Office of Superintendent of
PUBLIC INSTRUCTION

Logistics for today

- Webinar format
- For questions, please use the Q&A feature
- Content heavy day; Limited time for questions
- Webinar is being recorded: Slides and video recording will be made available after the meeting
- Breaks scheduled throughout with a 30-minute break for lunch at noon

Welcome and Opening Remarks

Washington State

Superintendent Chris Reykdal

Washington Office of Superintendent of
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OSPI's Legislative Charge

- Convene a workgroup to analyze K–12 Funding Formulas and Revenue Sources
- Explore options for revisions to the funding formula that are responsive to student needs, including:
  - Student differences (income, need)
  - System and resource inequities (demographic differences, concentration factors, school district size)
  - Geographic differences (state, local, regional)
  - Monitoring, accountability, and system stability
- Workgroup Analysis must include:
  - Per pupil funding formulas
  - Compensation factors
  - Local revenue options
  - Current distribution compared to economic, demographic and geographic differences including total and specific programs of LAP, TBIP, LEA, and small school factors

Goals of Basic Education (RCW 28A.150.210)

A basic education is an evolving program of instruction that is intended to provide students with the opportunity to become responsible and respectful global citizens, to contribute to their economic well-being and that of their families and communities, to explore and understand different perspectives, and to enjoy productive and satisfying lives.

Additionally, the state of Washington intends to provide for a public school system that is able to evolve and adapt in order to better focus on strengthening the educational achievement of all students, which includes high expectations for all students and gives all students the opportunity to achieve personal and academic success.

Goals of Basic Education (RCW 28A.150.210)

To these ends, the goals of each school district, with the involvement of parents and community members, shall be to provide opportunities for every student to develop the knowledge and skills essential to:

1) Read with comprehension, write effectively, and communicate successfully in a variety of ways and settings and with a variety of audiences;
2) Know and apply the core concepts and principles of mathematics; social, physical, and life sciences; civics and history, including different cultures and participation in representative government; geography; arts; and health and fitness;
3) Think analytically, logically, and creatively, and to integrate technology literacy and fluency as well as different experiences and knowledge to form reasoned judgments and solve problems; and
4) Understand the importance of work and finance and how performance, effort, and decisions directly affect future career and educational opportunities.

Workgroup Charge and Approach

OSPI's Approach for Work

Phase I (2025):

- Analyze K–12 Funding Formulas and Revenues Sources
    - Discuss what is working and what is not working
    - Explore and elevate key areas for future work

Phase II (2026)*:

- Work closely in partnership with the legislature to continue to refine the charge, making progress along the way.
- Prioritize areas to explore, and for highest priority items: identify common interests, evaluate options, and recommend action.

Phase III (2027):

- Continue to address remaining prioritizes areas, identify common interests, and implement revisions to the funding formula that are responsive to student needs.

**The approach and timing is responsive to this work being unfunded in the current budget*

Phase I: Work Plan

Sept 17: Full group Meeting #1: Webinar format all day (9:00 – 3:00 with a break for lunch)

Subgroups:

- **Sept 22:** Subgroup participants will be invited to elevate and generate ideas related to their assigned topic.
- **Sept 30:** Subgroup participants will prioritize and organize ideas, summarizing key themes and needs
- **Oct 8:** Subgroup participants will review and confirm final summary to be reported back to large group

Oct 16: Full group Meeting #2 - Webinar format half day (9:00 - 12:00)

- Subgroup Report Out
- Group co-chairs will report out, some time for discussion and Q&A.

November 1: OSPI progress report to the legislature

Phase 1: Subgroups

- **Subgroup Areas:**
  - State, local, and regional needs – unique differences that need to be addressed through regionalization or other geographic factors
  - Student weighting factors – unique student differences that require different levels of resource allocation
  - State and local taxing systems – tax structures that support a stable and reliable funding source
  - Resource accountability in the current system - how can the state and the public ensure that resources are distributed and spent in a way that supports all students in an equitable manner
- **Subgroups of the workgroup explore for their area:**
  - What works in the current system?
  - What is not being addressed in the current system?
  - What options should be explored to address current weaknesses?

What is Basic Education?


93-780
1950
8TH GRADE
HUNTERS, WASH.
1951
PHOTO BY LEO'S

What defines Basic Education?

- Washington Constitution – Article IX
  - It is the paramount duty of the state to make ample provision for the education of all children residing within its boarders, without distinction or preference on account of race, color, caste, or sex.
  - The Legislature shall provide a general and uniform system of public schools.
- Basic Education – Doran I (1978 case that established the basic funding system and basic education elements still in place today
  - …the Legislature's obligation as one to provide "basic education" through a basic program of education as distinguished from total "education" or all other "educational" programs, subjects or services

What programs are in Basic Education?

- Basic education program: “that which is necessary to provide the opportunity to develop the knowledge and skills necessary to meet the state established high school graduation requirements that are intended to allow students to have the opportunity to graduate with a meaningful diploma that prepares them for postsecondary education, gainful employment, and citizenship.”
  - Student Transportation
  - Learning Assistance Program
  - Highly Capable Program
  - Transitional Bilingual Program
  - Institutional Education Program
  - Special Education Program
  - Statewide salary allocations necessary to hire and retain qualified staff
  - “Regular” Education Program

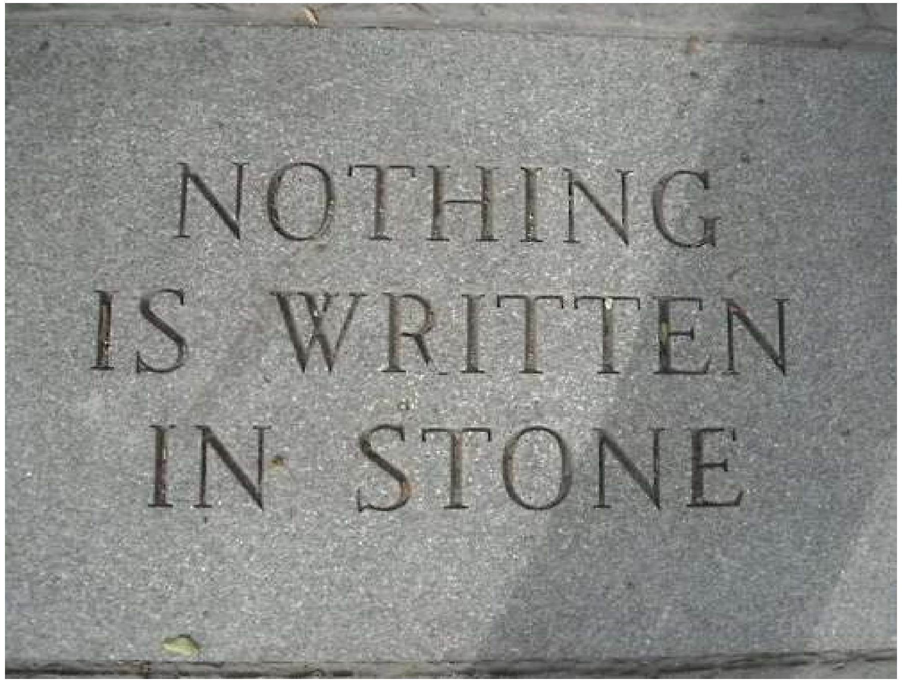
What's included in Basic Education?

- An evolving program with specified minimum requirements established by the legislature to meet a positive constitutional right:
  - The opportunity to obtain basic skills and knowledge – but not a guarantee of educational outcome.
    - Read with comprehension, write effectively and communicate successfully in a variety of ways and settings and with a variety of audiences
    - Know and apply core concepts and principles of mathematics; social, physical and life sciences; civics and history, including different cultures and participation in representative government; geography, arts, and health and fitness.
    - Think analytically, logically, and creatively, and to integrate technology literacy and fluency as well as different experiences and knowledge to form reasoned judgements and solve problems;
    - Understand the importance of work and finance and how performance, effort, and decisions directly affect future career and educational opportunities.

Can the Program of Basic Education be Changed?

The Supreme Court has reiterated that:

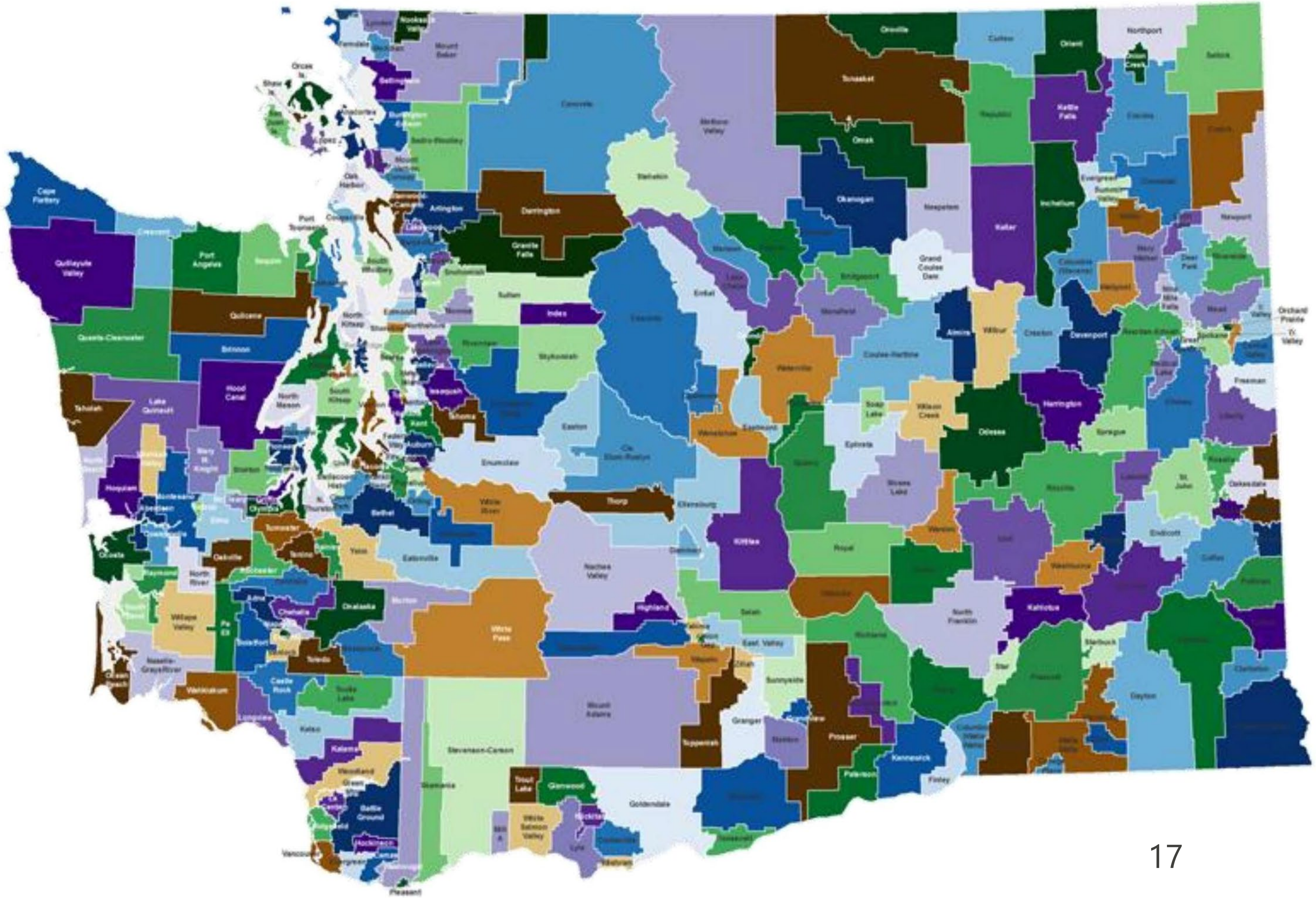
- The legislature has an obligation to review the basic education program as the needs of students and the demands of society evolve.
- However, any reduction in basic education programs or offerings must be accompanied by an educational policy rationale.
- In addition to the legislature, initiative process can also change the program of basic education and funding.



Initiatives 728, 732, and 1351 had large impacts on funding and basic education

Local School Districts, Charter Schools, Tribal Compact Schools, and other institutions and agencies

- 295 Individual School Districts
- 8 Tribal Compact Schools
- 16 Charter Schools
- 4 Direct Funded Technical Colleges
- 9 Educational Service Districts
- Children’s Hospital
- University of Washington
- National Guard
- DCYF Institutions



Previous Studies and Recommendations

1970 to 2008 – State Funding and Local Control

- 1968 – Equalization of Educational Support
  - Basis for levy equalization / local effort assistance
- 1975 – Miller Report
  - Basis for initial basic education funding model – largely still the basis for today's funding (50 certs per 1000, 16.67 classified per 1000, $3,691 for MSOCs (Non-Employee Related Costs), levies lids, LEA, tax structures
- 1982 – Ample Provisions for Education
  - State versus local control after Basic Education Act – increased reliability of revenue offset with less autonomy "uniform mediocrity"
- 1985 – Revising Basic Education Allocation for School Districts with less than 25 students
- 1988 – Recommended Formula for Remote and Necessary School Plants
- 1994 – Task Force Committee on Special Education Funding
- 2002 – Options to Revise the Learning Assistance Program
- 2006 – Washington Learns
- 2007 – Washington Adequacy Funding Study

Example - Washington Learns 2006

Six steps to Double Results:

- Use formative assessments to analyze data
- Throw out old curriculum and replace with different, more rigorous curriculum
- Invest heavily in teacher training
- Provide funding for struggling students
- Smaller class sizes (15) in early years
- Strong leadership around data-based decision making

Antecedents to Double Results:

- Investments (adequate resources)
- State, regional, district and school leadership support
- Ambitious capacity development (PD)
- Real accountability
- Restructured teacher compensation system

Examples of key funding recommendations:

- Prototypical School Model
- Full Day Kindergarten
- Class size of 15 K-3; 25 4-12
- Add 20% for elementary and middle for specialists; add 33% for high school
- Instructional Coaches
- Tutors 1 per 100 students qualifying for FRPL, minimum 1 per prototype school
- 1 teacher for every 100 MLL students
- State funded summer school
- $25 per student for Highly Capable
- 10 days of substitute for every teacher
- MSOC costs based on market basket
- $200 per pupil for student activities

During McCleary Lawsuit 2261, 2776, and QEC– Adequacy and Local Control

- Multiple workgroups formed
  - Funding Formula Technical Workgroup
  - Early Learning Technical Workgroup
  - Transitional Bilingual Technical Woking Group
  - Compensation Technical Work Group
  - Levy and Local Funding Work Group
- Six Priorities Identified:
  - Make Progress Towards Ample Funding
  - Reduce dropouts and increase graduation rates
  - Close Opportunity Gap for Disadvantaged Students and Students of Color
  - Support and strengthen education professionals
  - Improve math and science (STEM)
  - Invest in Early Learning

Example – Funding Formula Tech Working Group

- Phase in new investments based on VALUE (impact on student achievement) and CAPACITY (the system's ability to implement).
  - Supports for Students (e.g. TBIP funding)
  - Building Instructional Capacity (e.g. Instructional Coaches)
  - Existing shortfalls (e.g. Materials and Supplies)
- Use evidence-based approach to determine appropriate funding levels for materials and supplies, staffing levels, substitute costs, and inflation factors.
- Consider how local staffing and salary decisions impact available resources
- Revenue options should include dedicated revenue streams, use of full property tax authorization as the cornerstone of funding, consider new taxes – such as income tax, or consumption tax.

Post McCleary Studies – Adequacy and Local Control

- K-12 Basic Education Compensation Advisory Committee
- Salary Grid Workgroup
- School Day Task Force
- Staffing Enrichment Workgroup

Example – K-12 Compensation Advisory Committee

Some of the Recommendations Include:

- Increasing salary allocations for K–12 staff based on comparable job classifications in the state and use CPI as inflationary measure
- The Student Transportation funding allocation system should be changed to provide more reliability and transparency
- Provide bonuses to many different types of staff for retention
- Fund a mentorship program to support beginning educators
- Fully implement the staffing levels recommended by the staffing enrichment workgroup to be included as part of basic education
- Link to report for additional details: [2022-Legislative-Report-K12-Basic-Education-Compensation-Advisory-Committee.pdf (www.k12.wa.us)]

Common Themes from Previous Studies

- Existing funding is inadequate and not evidence based
- Funding does not adequately support students who are most in need of additional resources and supports
- Standard funding does not address unique regional cost difference (urban, rural, above average costs)
- Structural recommendations are often implemented from studies but additional funding is limited or reduced from recommendations
- Local vs. State responsibility and control over salary and non-salary related costs is a common issue/impediment identified

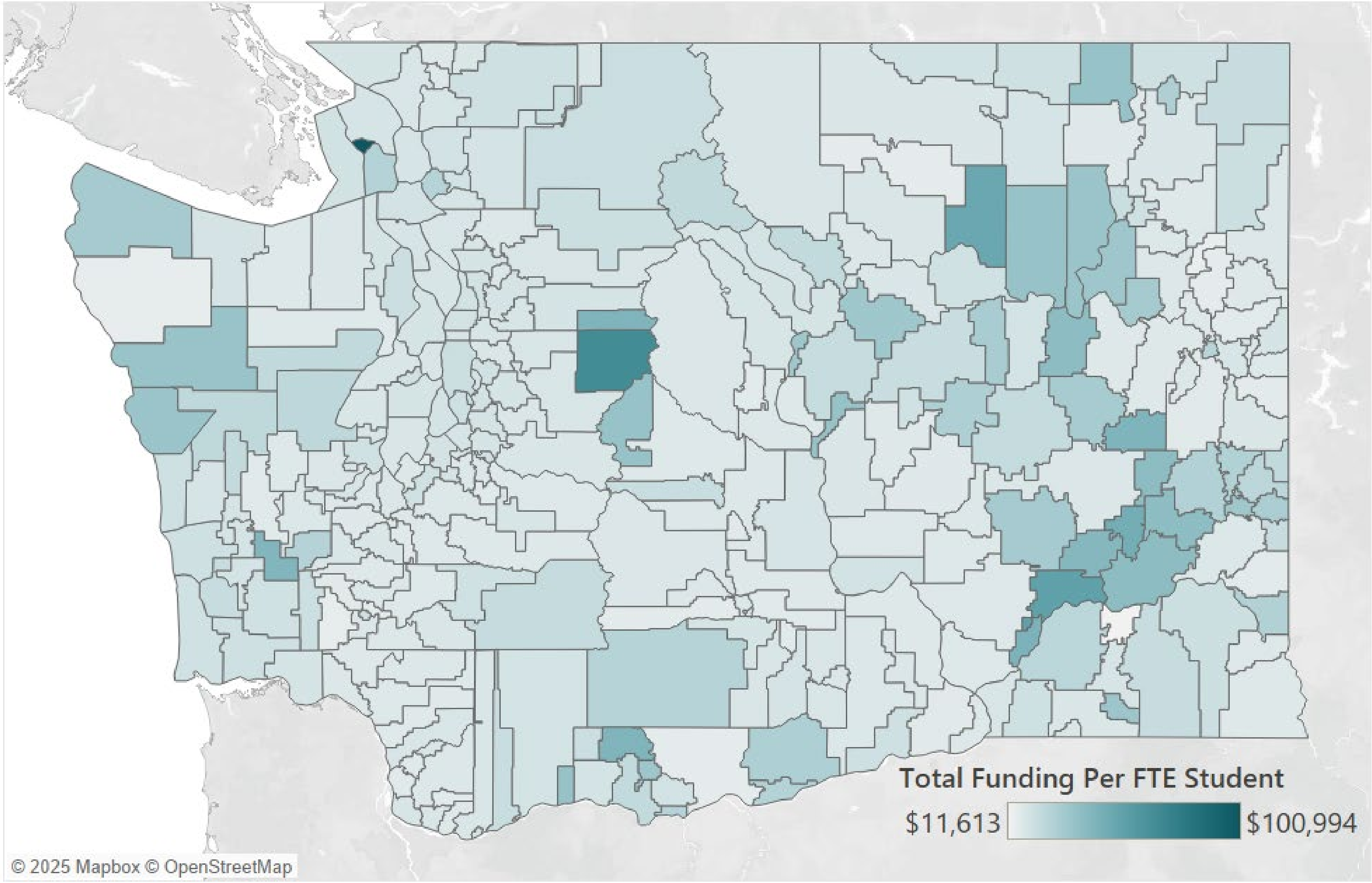
Funding Education: Where the Money Comes From

Total Funding Per FTE Student by School District

2023–24 School Year

One-Time Federal Emergency Relief Funds Removed

Statewide Average: $18,302



Source: Office of Superintendent of Public Instruction

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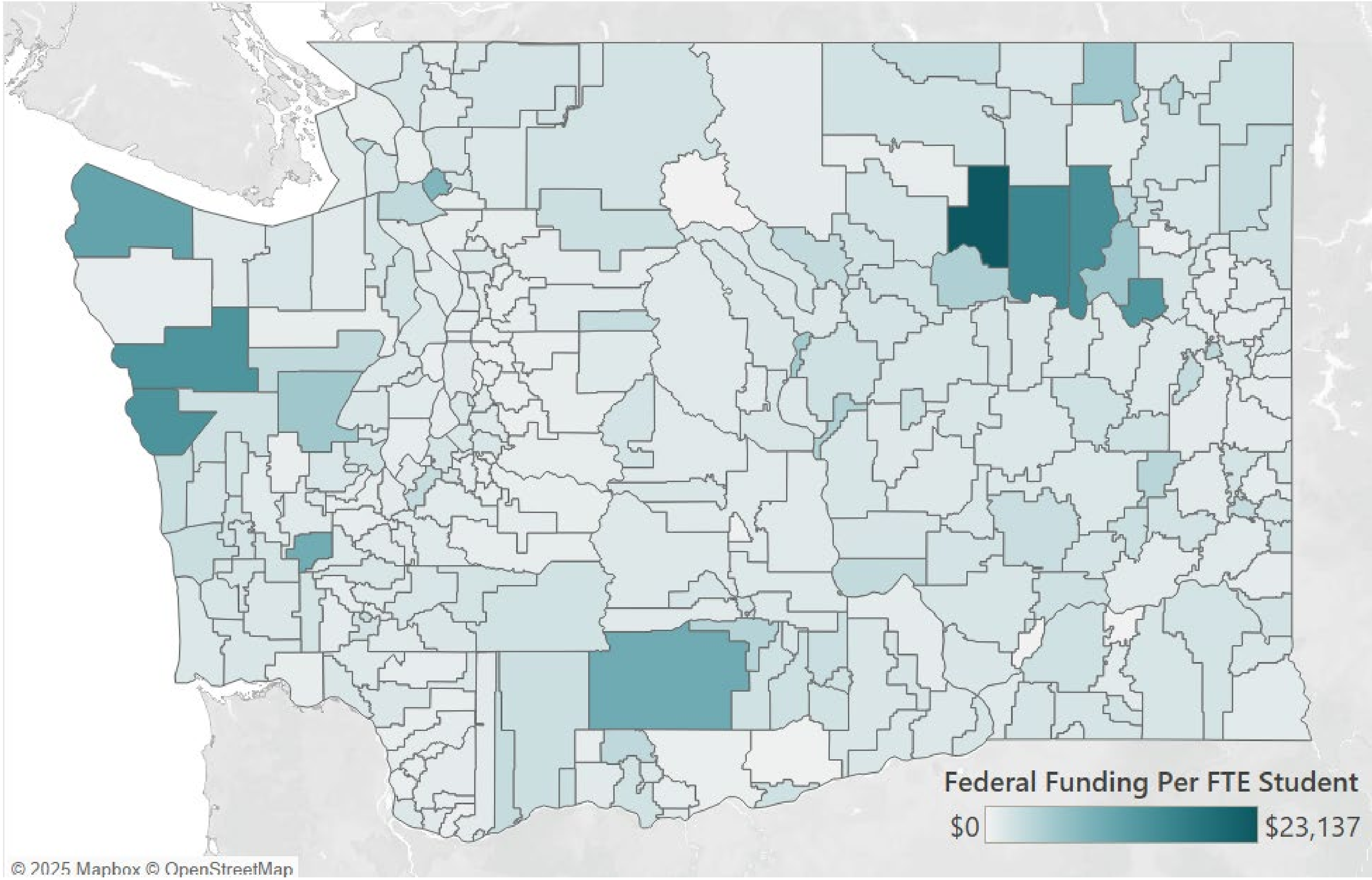
Federal Funding Per FTE Student by School District

2023–24 School Year

One-Time Federal Emergency Relief Funds Removed

Statewide Average: $1,272

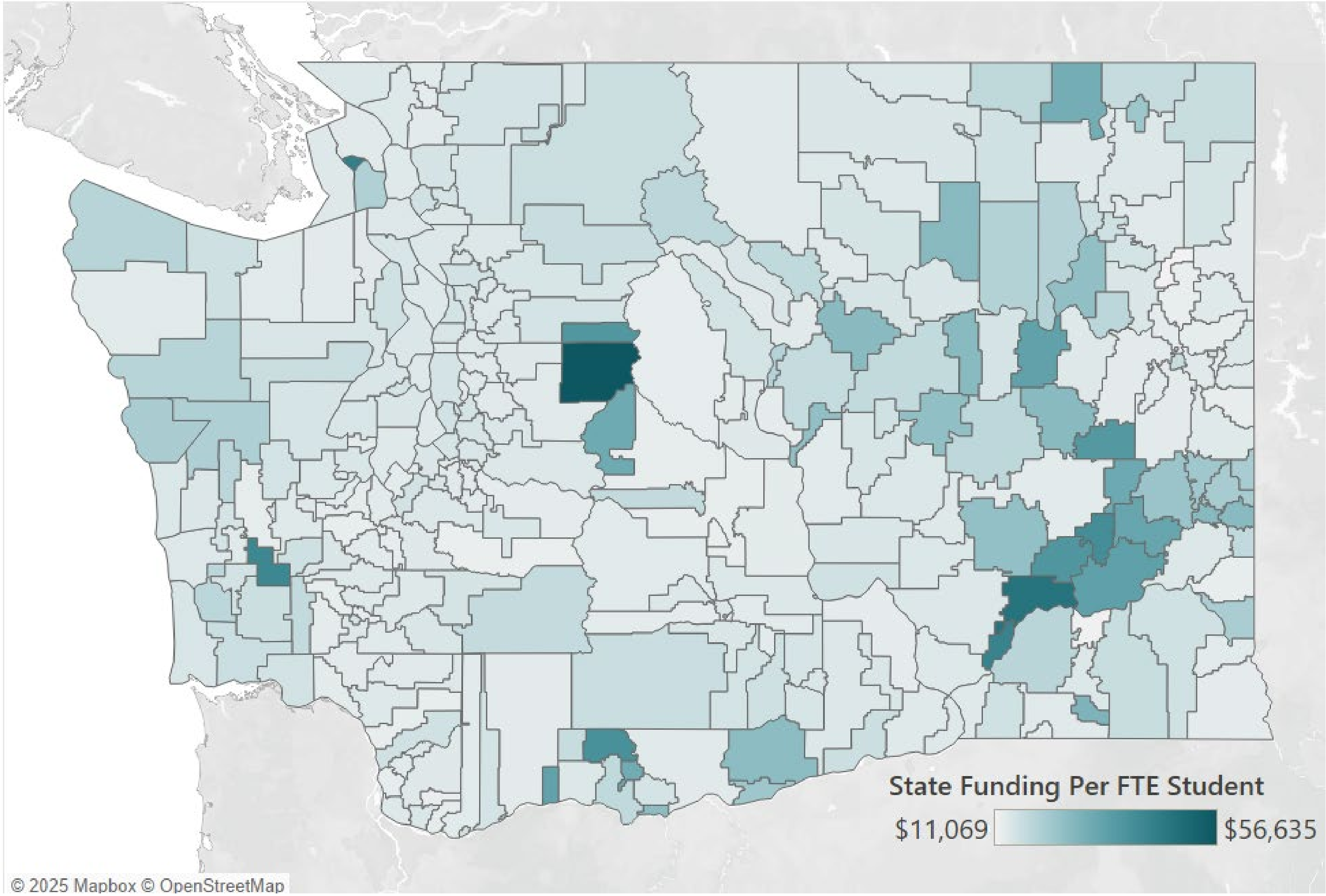


Source: Office of Superintendent of Public Instruction

State Funding Per FTE Student by School District

2023–24 School Year

Statewide Average: $13,934



Source: Office of Superintendent of Public Instruction

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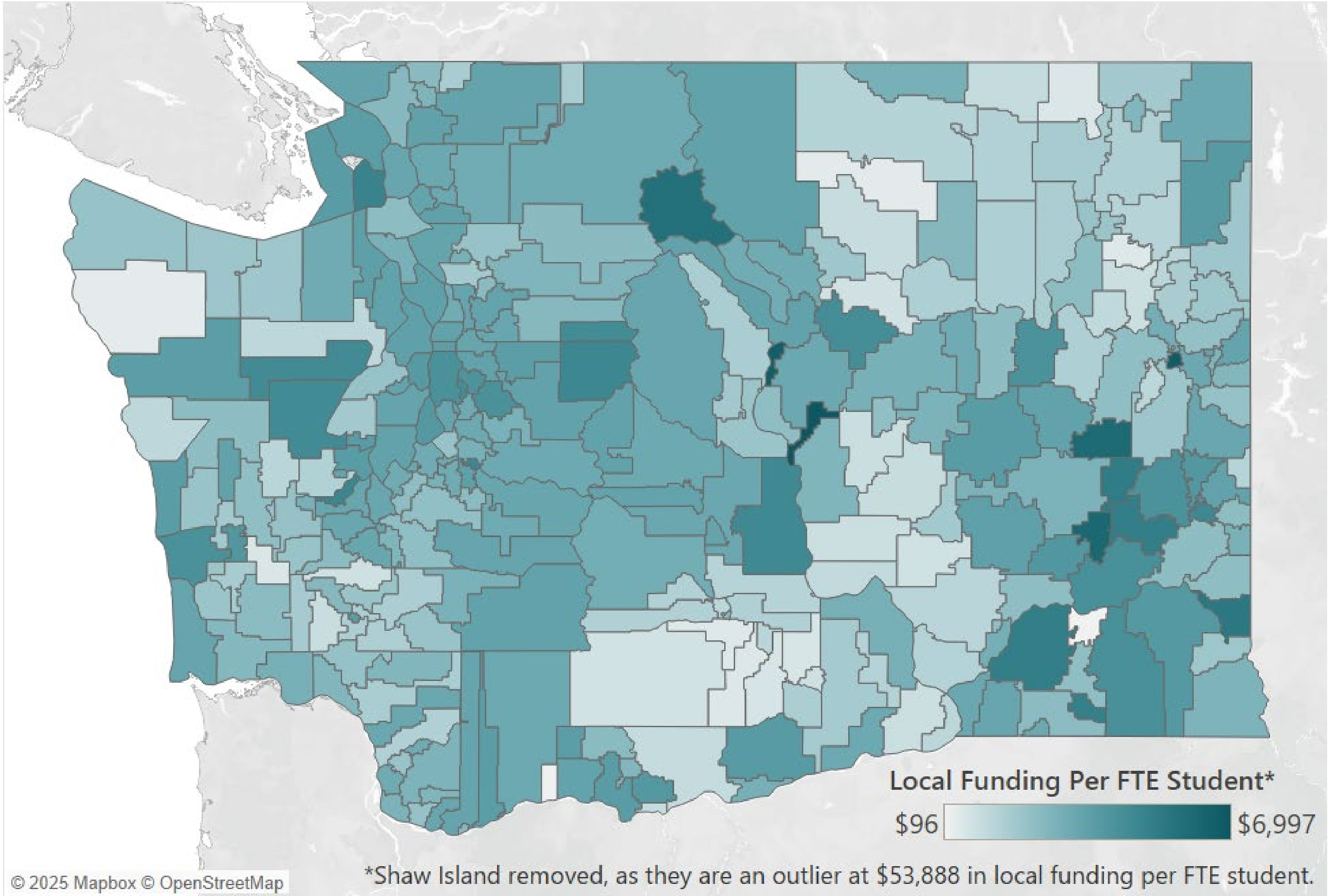
Local Funding Per FTE Student by School District

2023–24 School Year

Statewide Average: $2,751



*Shaw Island removed, as they are an outlier at $53,888 in local funding per FTE student.

Source: Office of Superintendent of Public Instruction

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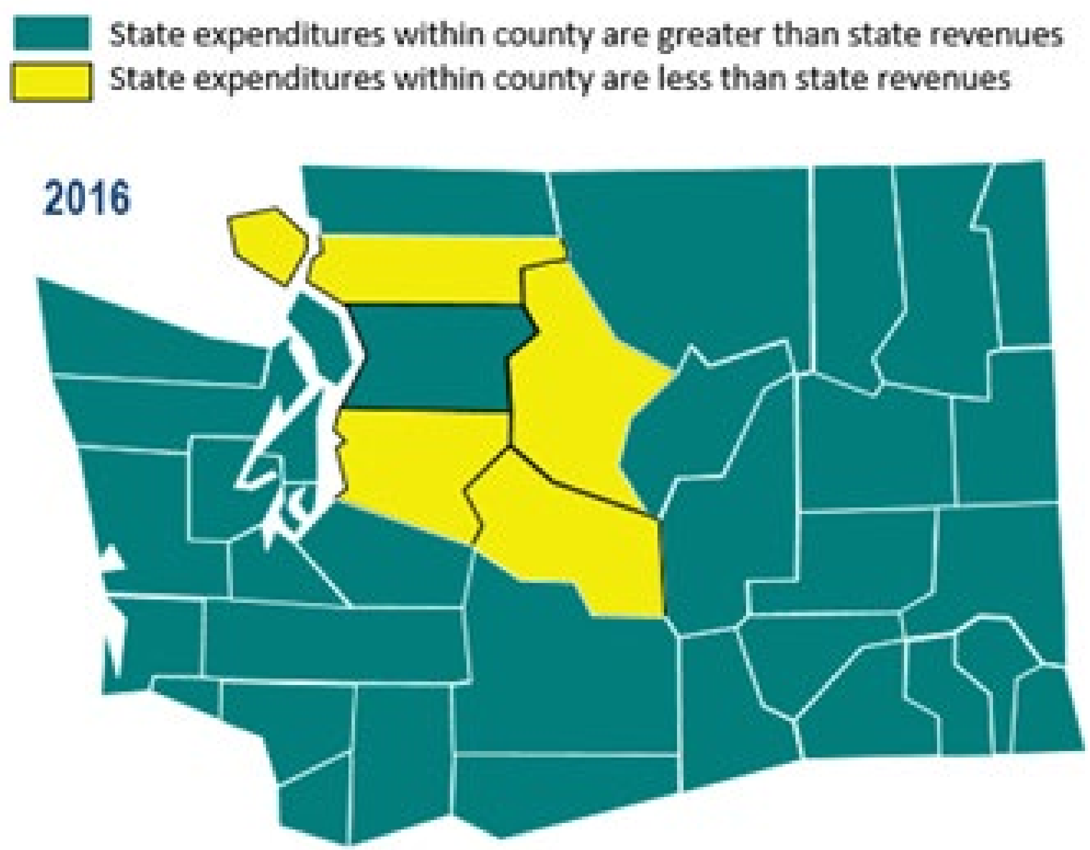
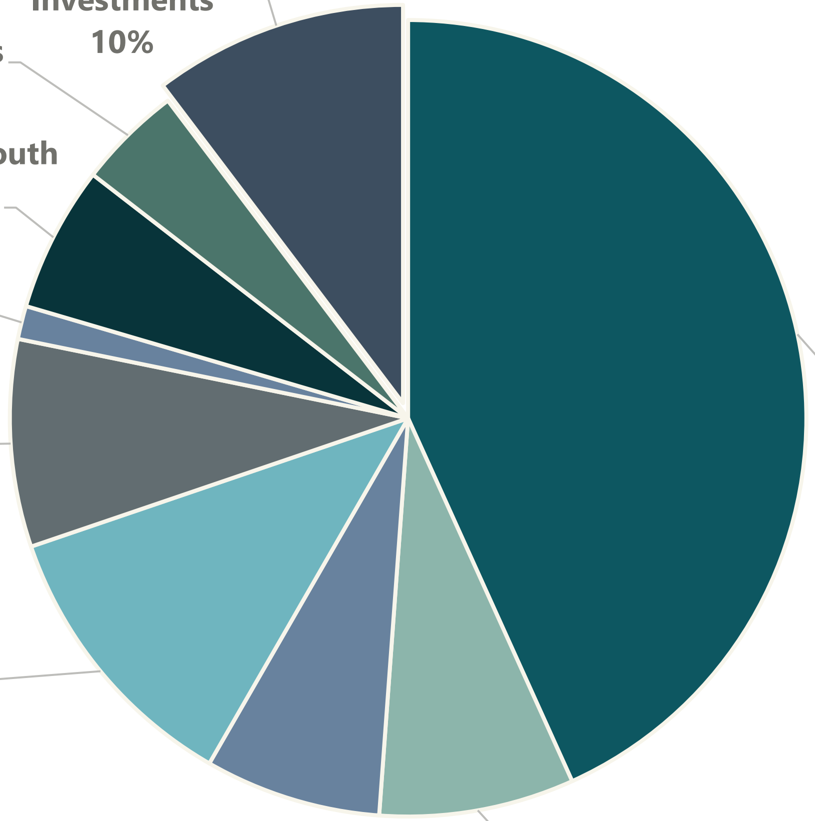
County Expenditures and Revenues



- In 2016, Chelan, King, Kittitas, San Juan, and Skagit Counties were the only counties whose county expenditures were less than their allocated state funding
- Next report on this coming from OFM by end of this year – OSPI will be analyzing the updated data and how our state is impacted

Source: Office of Financial Management

2025–27 Biennial Operating Budget



	NGF-O	Total Budgeted
Legislative	297,933	326,315
Judicial	610,606	751,505
Governmental Operations	2,075,054	8,601,896
Other Human Services	17,364,959	51,743,404
DSHS	12,125,652	25,021,499
Natural Resources	1,050,868	3,756,697
Transportation	169,831	333,589
Public Schools	33,666,884	36,406,761
Higher Education	6,164,204	18,923,070
Other Education	102,840	182,085
Special Appropriations	4,228,841	4,364,275
Statewide Total	77,857,672	150,411,096

Dollar Amounts in thousands

*Pie chart depicts Near-General Fund Only

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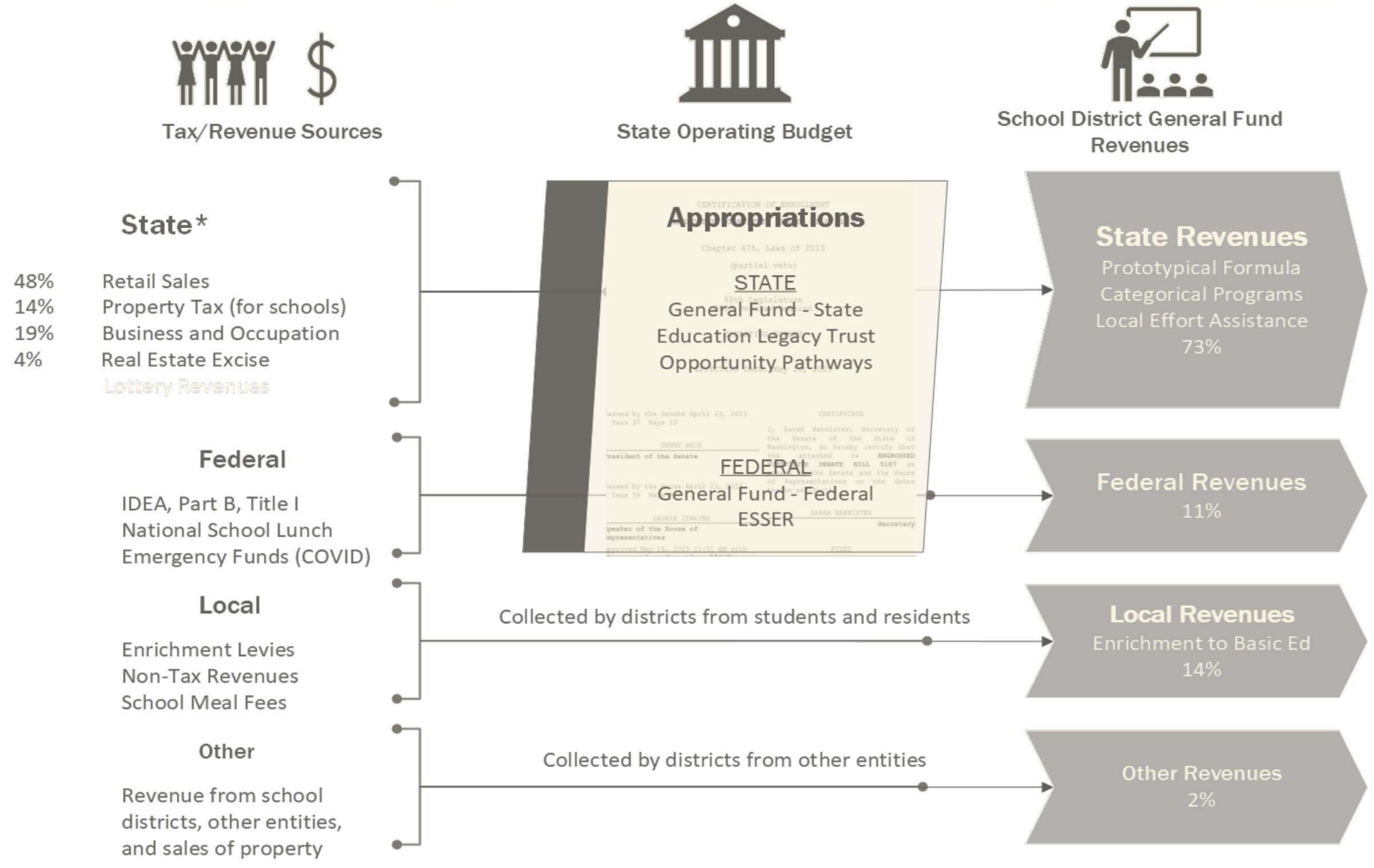
Operating Revenue Flows to Public Schools



* Shows estimated percentage of overall state NGF-O tax revenues, excluding WEIA

Capital Budget Funds

The Capital Budget is another significant source of state funding for education

		Amounts in Millions			
Appropriation Categories	2019-21	2021-23	2023-25	Total	% of Total
Healthy Kids-Healthy Schools	$3.3	$8.1	$13.0	$24.3	0.9%
School District Health & Safety	$5.9	$8.9	$28.3	$43.1	1.6%
Other Purposes	$11.6	$4.6	$33.5	$49.7	1.8%
Energy & Air Quality	$0.0	$0.0	$50.0	$50.0	1.9%
Distressed Schools*	$25.9	$30.4	$16.2	$72.6	2.7%
School Seismic Safety	$13.2	$100.0	$40.0	$153.2	5.7%
Career & Technical Education*	$6.4	$31.0	$139.6	$177.0	6.6%
Small District & Tribal Compact Schools Modernization	$23.4	$49.7	$214.9	$288.0	10.7%
School Construction Assistance Program	$1,021.8	$435.4	$372.9	$1,830.1	68.1%
Total	$1,111.6	$668.2	$908.3	$2,688.1	100.0%

*CTE facilities funding appropriated under Distressed Schools is reported under the "Career & Technical Education" category in this table.
Note: Some totals do not add due to rounding. Biennial amounts reflect subsequent budget adjustments.

Local Levies and Other Local Funding

Local Levies and Local Effort Assistance are Outside of Basic Education Funding

- Maximum levy authority is intended to be for Enrichment purposes only.
- Local Effort Assistance is intended to be State Funding enrichment authority provided to districts with relatively lower property values. (LEA funding covered later today)
- Adequacy of state funding and local control both play a role in whether levy funds are used solely for enrichment purposes.

Funding Additional Programs and Services

- School districts may use local funds to enrich basic education by offering additional instruction or providing additional services, programs, or activities.
  - Ex: Additional days/house of instruction, extracurricular activities, course offerings beyond the basic education program, activities associated with early learning, additional salary costs for enrichments activities.

- The state may also fund special programs and services outside of its program of basic education.
  - Ex: Local Effort Assistance (LEA or “levy equalization”)

What is the maximum per pupil levy limit?

- For calendar year 2026 levies one of two limits apply:
  - $3,851.24 per pupil for districts with enrollment less than 40,000 full-time equivalent students.
  - $4,521.50 per pupil for districts with enrollment greater than 40,000 full-time equivalent students (Seattle).
- These values adjust annually by inflation by the consumer price index for all urban customers, Seattle area, plus an inflation enhancement for all districts except Seattle:

2026	2027	2028	2029
$3,851.24	$4,095.02	$4,333.76	$4,560.42
$4,521.50	$4,657.15	$4,773.58	$4,864.28

Tax rate limit not tied to inflation

- The tax rate of $2.50 per $1,000 is not tied to inflation.
- If district maximum is determined based on tax rate – assumption is the increase in property values will address inflation over time.
- Examples:
  - The assumed increase in assessed valuation for Mabton would allow maximum levy collection to increase from $983,000 in 2026 to $1,442,000 by 2030.
  - The assumed increase in assessed valuation for Spokane would allow maximum levy collection to increase from $92.3 million in 2026 to $117.1 million by 2030.

Calculating Enrichment Levy: District A

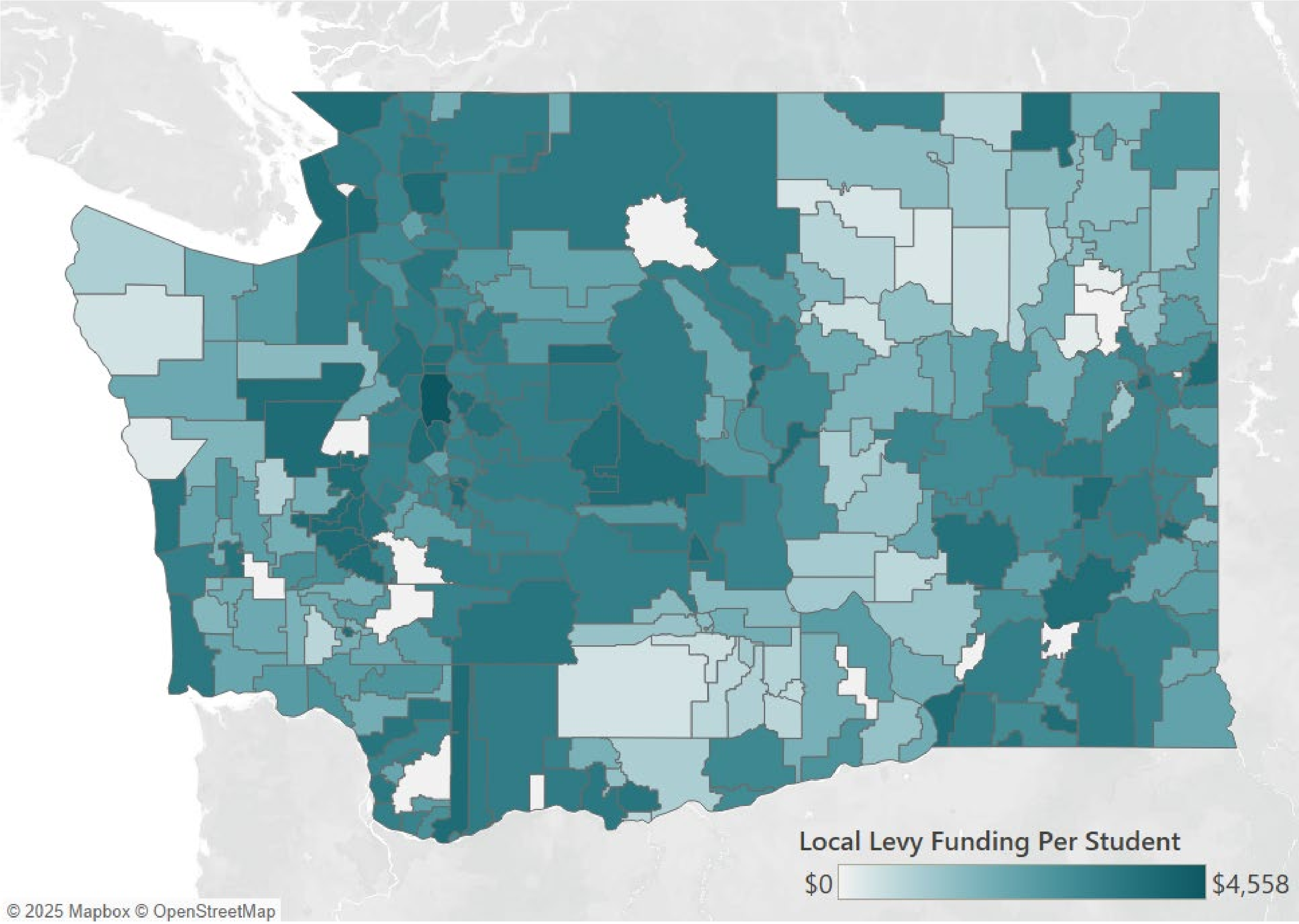
- District A has assessed valuation of $10,000,000,000 and enrollment of 10,000 full-time equivalent student.
- Tax Rate Formula
  - $2.50 X District Assessed Valuation / $1,000 = Max levy per tax rate
  - $2.50 X $10,000,000,000 / $1,000 = $25,000,000
- Per-Pupil Formula
  - $3,851.24 X Student Enrollment = Max levy per pupil
  - $3,851.24 X 10,000 = $38,512,400
- The max allowable levy collection would be $25,000,000.
- Actual maximum is lesser of voter approval or $25,000,000.

Calculating Enrichment Levy: District B

- District B has assessed valuation of $10,000,000,000 and enrollment of 5,000 full-time equivalent student.
- Tax Rate Formula
  - $2.50 X District Assessed Valuation / $1,000 = Max levy per tax rate
  - $2.50 X $10,000,000,000 / $1,000 = $25,000,000
- Per-Pupil Formula
  - $3,851.24 X Student Enrollment = Max levy per pupil
  - $3,851.24 X 5,000 = $19,256,200
- The max allowable levy collection would be $19,256,200.
- Actual maximum is lesser of voter approval or $19,256,200.

Local Levy Funding Per FTE Student by School District

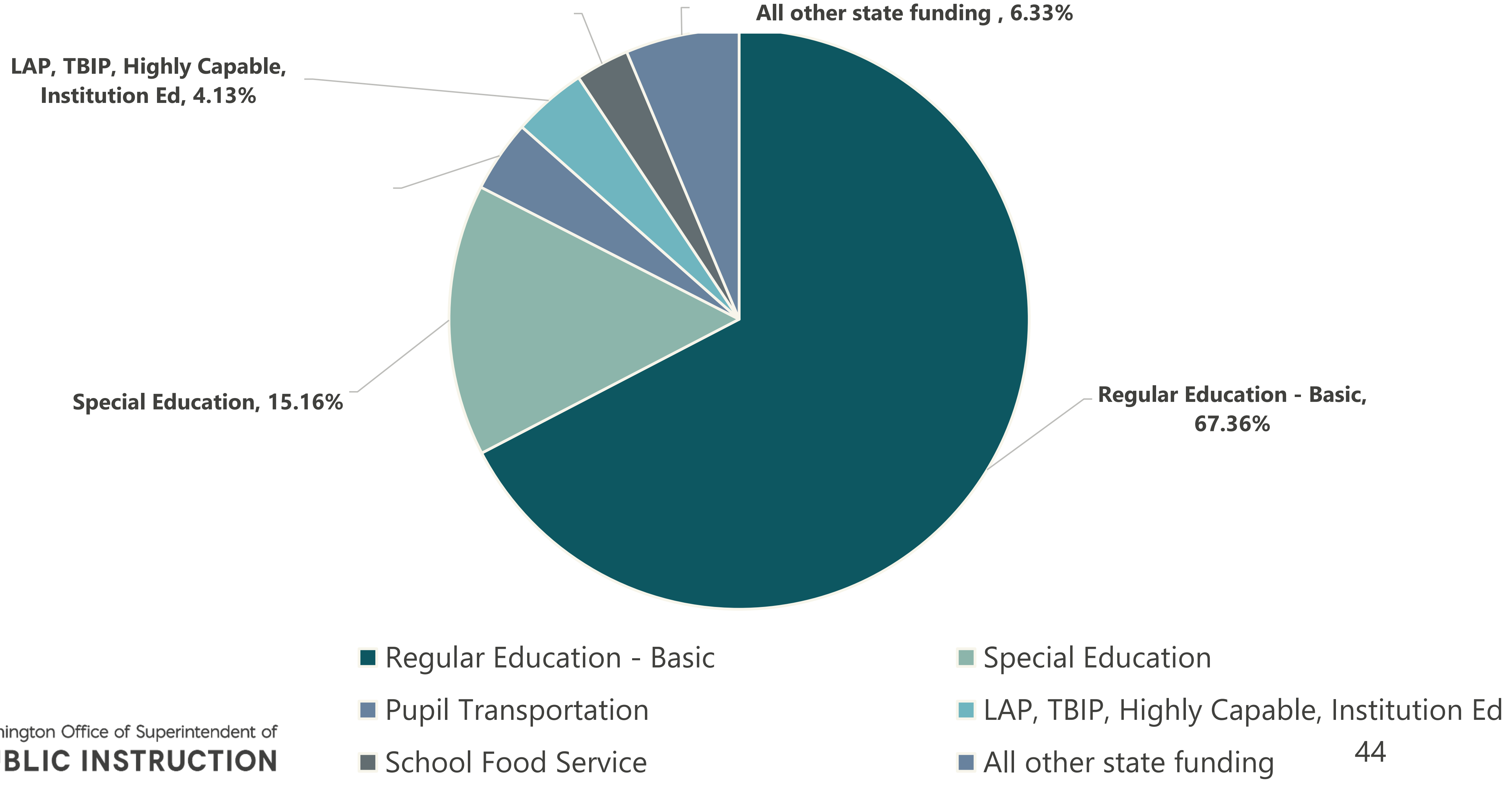
Estimated for the 2026 Calendar Year



Source: Office of Superintendent of Public Instruction

Overview of Education Spending: Where the Funding Goes

Over 90% of State K–12 Funding is for Basic Education



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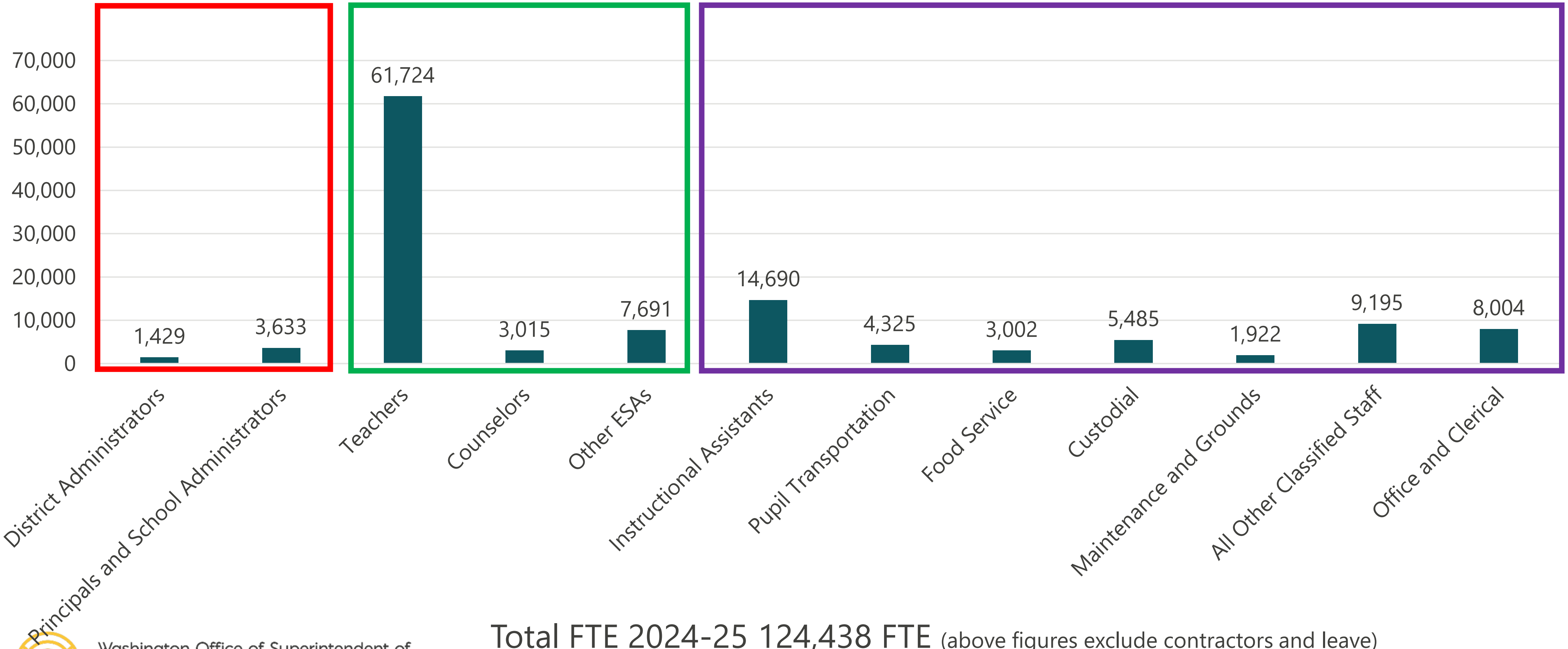
Staff in Schools

Nearly 50% of Full Time Equivalent Staff are Teachers



Total FTE 2024-25 124,438 FTE (above figures exclude contractors and leave)

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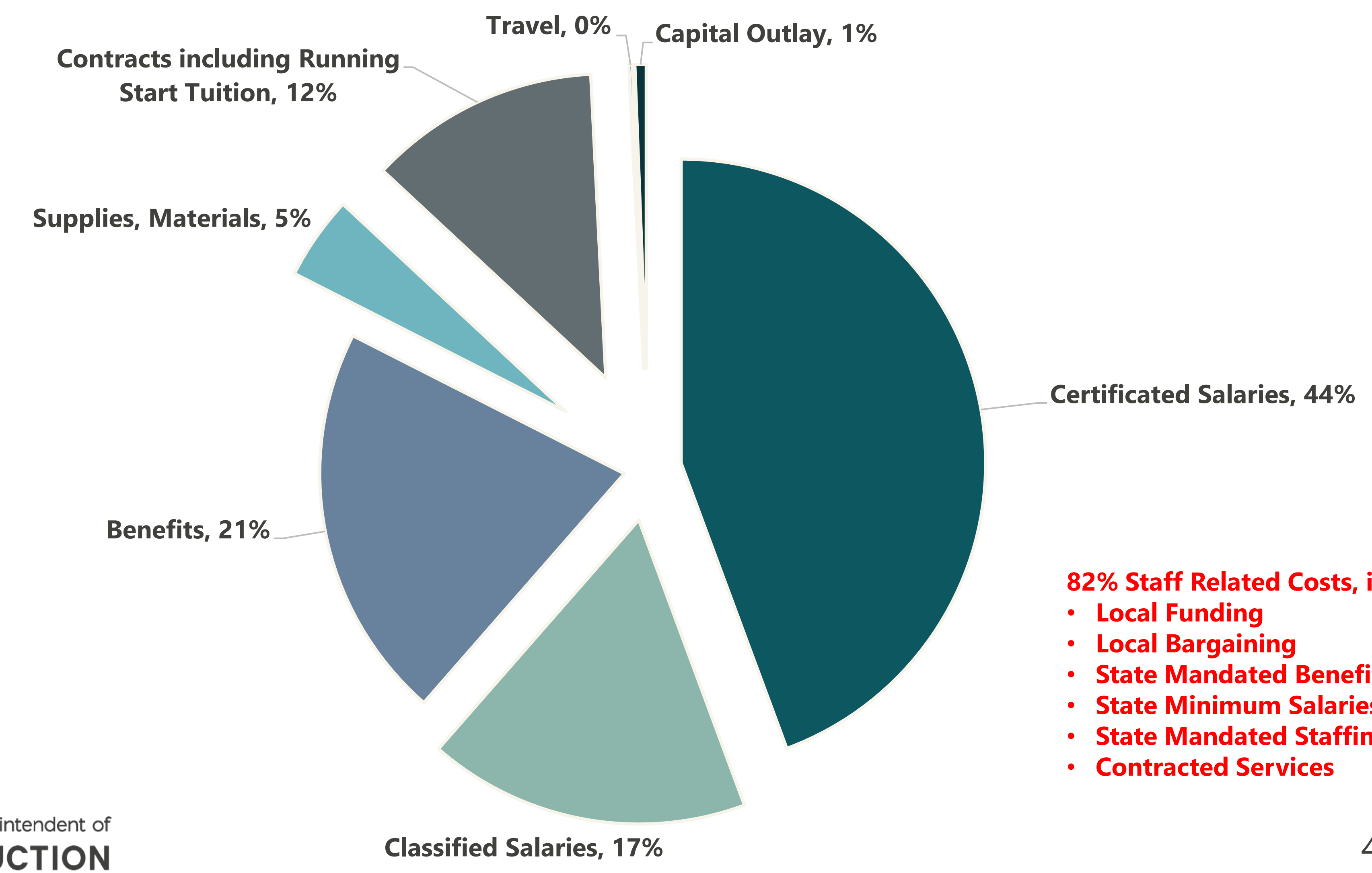
School District General Fund Expenditures



82% Staff Related Costs, impacted by:
- **Local Funding**
- **Local Bargaining**
- **State Mandated Benefits**
- **State Minimum Salaries**
- **State Mandated Staffing Levels**
- **Contracted Services**

Basic Education Funding – The Prototypical Model

School District General Fund Expenditures

Minimum instructional hours per year, district average of:

- 1000 hours for grades K-6 and
- 1080 hours for grades 9-12

180 school days per year

Instruction in the State Learning Standards

Instruction providing the opportunity to complete 24 credits for high school graduation

The Prototypical Funding Model

Prototypical School Funding

The system breaks out the funding structure into four major functional areas of a school district (LEA):

1. School Funding
2. Districtwide Support
3. Central Administration
4. Other Instructional Funding

School Funding

This funding is generated based upon student enrollment by grade and is intended to provide funding for the operation of schools.

What is a Prototypical School?

A prototypical school is a fixed theoretical school size that is used for modeling purposes.

As adopted by the Legislature, it is fully scalable.

As enrollment in a district increases or decreases – then number of prototypical schools change, and the number of staff units change proportionately.

One Prototype – But Many Different Actual Structures

There are 2,473 public "SCHOOLS" in the state database, grade level configurations include:

K-2

6-8

PreK

9-12

1-5

10-12

K-8

K-12

7-12

4-12

K-6

3-5

PreK-6

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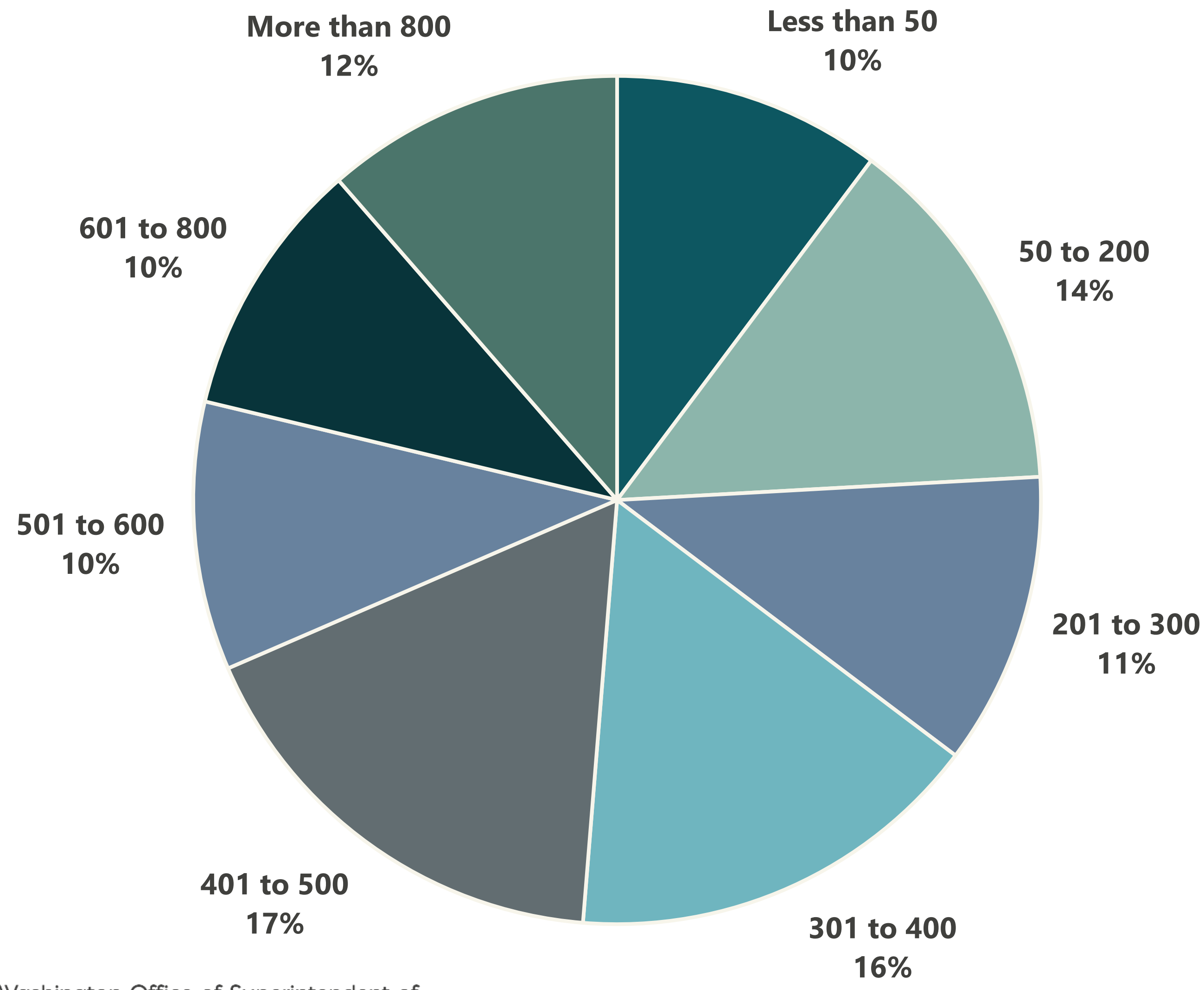
Prototypical School Size

Category	Elementary (K–6)	Middle (7–8)	High (9–12)
Base Enrollment	400	432	600

- Funding is generated based on the grade level reported rather than a school's classification.
  - When 6th grade is part of the middle school, the 6th grade students generate staff at the elementary funding level.
  - When 9th grade is part of the middle school, the 9th grade students continue to generate staff at the high school funding level.

Schools Of Every Size…..



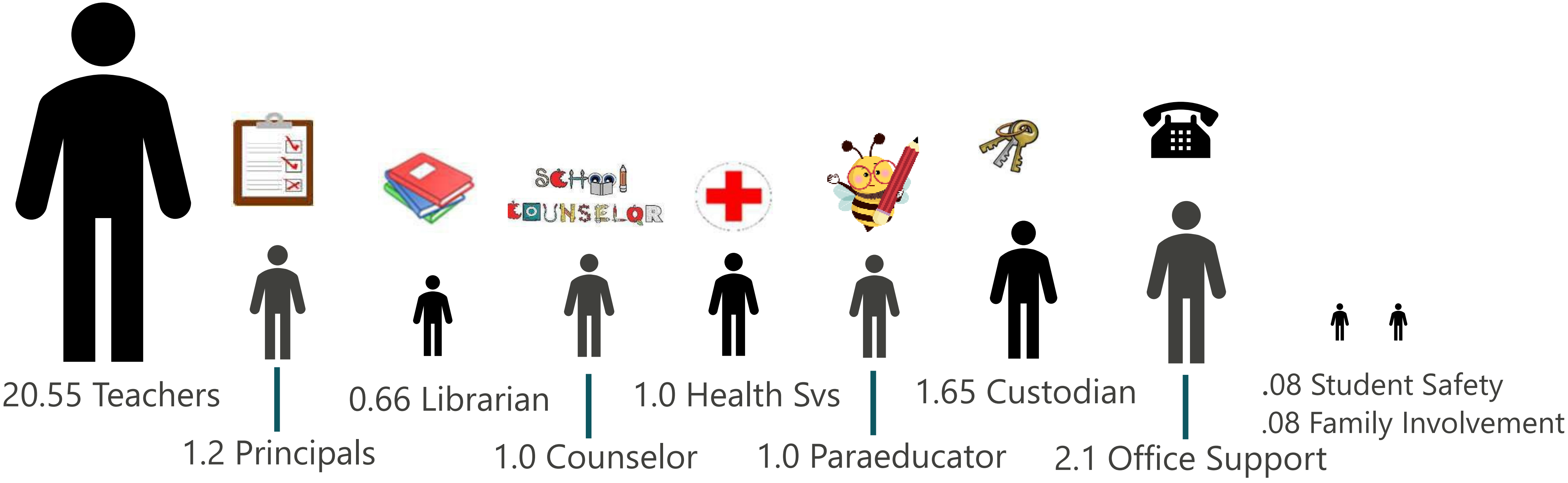
Largest (Pasco) 3,151 FTE
Smallest (Islands) 3 FTE

Average 454
Median 392

51% less than 400

54% between 201 and 600

Prototypical Funding Illustration for a 400 student Elementary School (Napavine Elementary)



MSOC Funding - $1,614 X 400 = $645,600

Prototypical Assumption of Class Size

Grade Level	Class Size
Kindergarten*	17.00
Grades 1–3*	17.00
Grade 4	27.00
Grades 5–6	27.00
Grades 7–8	28.53
Grades 9–12	28.74
CTE (Vocational)	23.00
Skills Center	19,00
Lab Science	19.98
*Subject to K–3 class size compliance calculations.	

Substitute Teacher Allocation

For each teacher unit generated through the class size calculation, an allocation for substitute teachers is also generated as follows:

Teacher FTE Allocated X 4 days X Sub Allocation Rate

2025–26 substitute allocation rate is $151.86. (Actual use and cost is higher)

School Based Staff by Prototype Level

	Elementary (K–6)	Middle (7–8)	High (9–12)
School Size	**400**	**432**	**600**
Principals	1.253	1.353	1.88
Teacher Librarian	0.663	0.519	0.523
Guidance Counselors	0.993	1.716	3.039
<u>Heath and Social Services</u>			
School Nurses	0.416	0.612	0.582
Social Workers	0.220	0.06	0.089
Psychologists	0.075	0.016	0.035
Teaching Assistance	0.936	0.700	0.652
Office Support	2.012	2.325	3.269
Custodians	1.657	1.942	2.965
Student and Staff Safety	0.079	0.092	0.141
Parent Involvement Coordinators	0.825	0.000	0.000

Students Needed to Generate One Staff

Students Needed to Generate a 1.0 Staff FTE			
	Elementary (K–6)	Middle (7–8)	High (9–12)
Principals	319	319	319
Teacher Librarian	603	832	1,147
Guidance Counselors	403	252	197
Heath and Social Services			
School Nurses	962	706	1,031
Social Workers	1,818	7,200	6,742
Psychologists	5,333	27,000	17,143
Teaching Assistance	427	617	920
Office Support	199	186	184
Custodians	241	222	202
Student and Staff Safety	5,063	4,696	4,255
Parent Involvement Coordinators	485	0	0

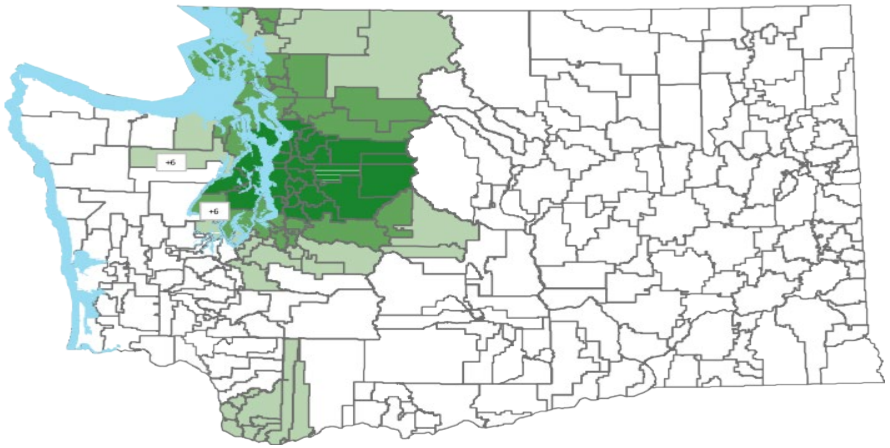
Salary Allocations

- Salary allocations:
  - Statewide Average X Regionalization/Experience Factor.
- For the 2025–26 school year allocations are as follows:
  - Certificated Instructional Staff $80,164
  - Certificated Administrative Staff $118,994
  - Classified Staff $ 57,507
- Regionalization factors are based on residential property values within the district and including 15 miles of surrounding property outside the district boundary.
  - Factors are assigned to school districts at one of 1.0; 1.06; 1.12; or 1.18
  - Addition some districts is an experience mix factor of an additional 0.04;
  - Tribal Compact Schools are assigned the regionalization factor based on the district where they are located.

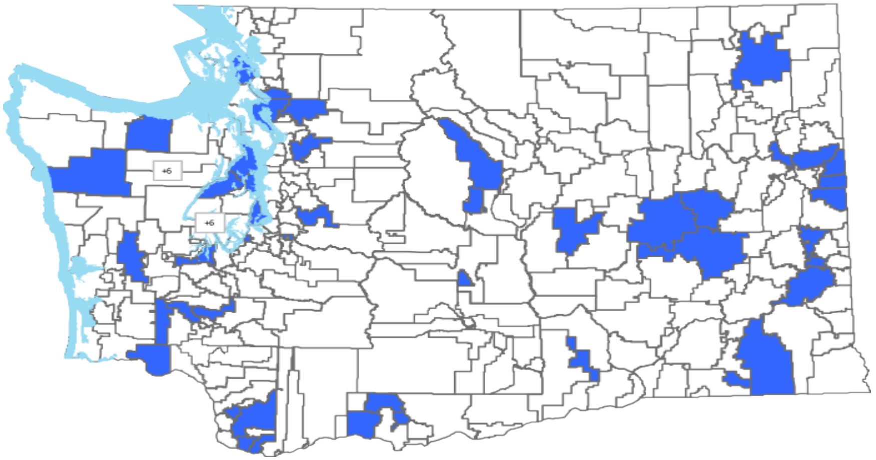
Approximately 80% of the K-12 Operating Budget is for Compensation

- Salary allocations regionalized based on median home values in and near districts (6% to 18% in 25-26)
- Experience Factor of 4% for instructional staff based on experience/education
- Salaries are inflated by the Implicit Price Deflator for the previous calendar year
  The school Employees Benefits Board provides health benefits to school employees
- Regionalization, and potentially other comp factors, rebased every four years

Regionalization Factors 2025-26



Experience Factors 2025-26



Benefit Allocations

- Fringe benefits are provided as a percentage of salary allocation and separate for certificated versus classified.
- Health benefits are allocated as a rate per allocated full-time equivalent staff in the funding structure.
  - $15,684 per FTE X 1.02 for Certificated Staff
  - $15,684 per FTE X 1.43 for Classified Staff.
- Fringe benefit percentages range between 15 and 18%.
  - FICA, Medicare, Retirement, PFML, Etc.

Districtwide Funding

This funding is generated at the district level without regard to the grade level.

Districtwide Support

Districtwide Support	All Grades	Staff Type
Base Enrollment	1,000	Student
Technology	0.628	CLS
Facilities, Maintenance, and Grounds	1.813	CLS
Warehouse, Laborers, and Mechanics	0.332	CLS

For 400 student elementary school:

- 0.25 Technology Support
- 0.73 Facilities, Maint, Grounds
- 0.13 Laborer, Warehouse, Mech

Materials, Supplies, and Operating Costs

Materials, Supplies, and Operating Costs (MSOC)	Per Student 2025–26
Total MSOC per Student FTE	$1,614.28
Technology	
Utilities and Insurance	
Curriculum and Textbooks	
Other Supplies	
Library Materials	
Instructional Professional Development for Certificated and Classified Staff	
Facilities Maintenance	
Security and Central Office	

- Students enrolled in grades 9–12 generate an additional MSOC allocation of $214.84 for SY 2025-26.
- CTE and Skill Center programs are provided a per student allocation for Materials, Supplies, and Operating Costs of $1,810.11 for vocational programs and Skill Centers.

Central Administration

This funding is for support and administrative staff at the central district office.

Central Administration

Central Administration	Percent	Staff Type
Total Central Admin Staff	5.3%	
Percent Certificated Administrators	25%	CAS
Percent Classified	75%	CLS

- Central Administration is 5.3% of staffing units generated as K–12 Teachers, School Level Staffing, and Districtwide Support.
- The Central Administration staffing is not generated on all poverty enhancements, CTE, Skill Centers, or categorical program staffing.

For 400 student elementary school:

- 1.6 Central Admin Staff
  - 0.4 Administrator
  - 1.2 Classified Staff (HR, Payroll, Etc)

Current Funding Models to Address Economic Differences

Local Effort Assistance (LEA)
Learning Assistance Program (LAP)
Child Nutrition

Local Effort Assistance

Local Effort Assistance (RCW 28A.500.010)

*"Local effort assistance provides **schools in property-poor districts with funding for locally determined activities that enrich the state's program of basic education**, thereby enhancing equity in students' access to extracurricular activities and similar enrichments."*

Local Effort Assistance (LEA)

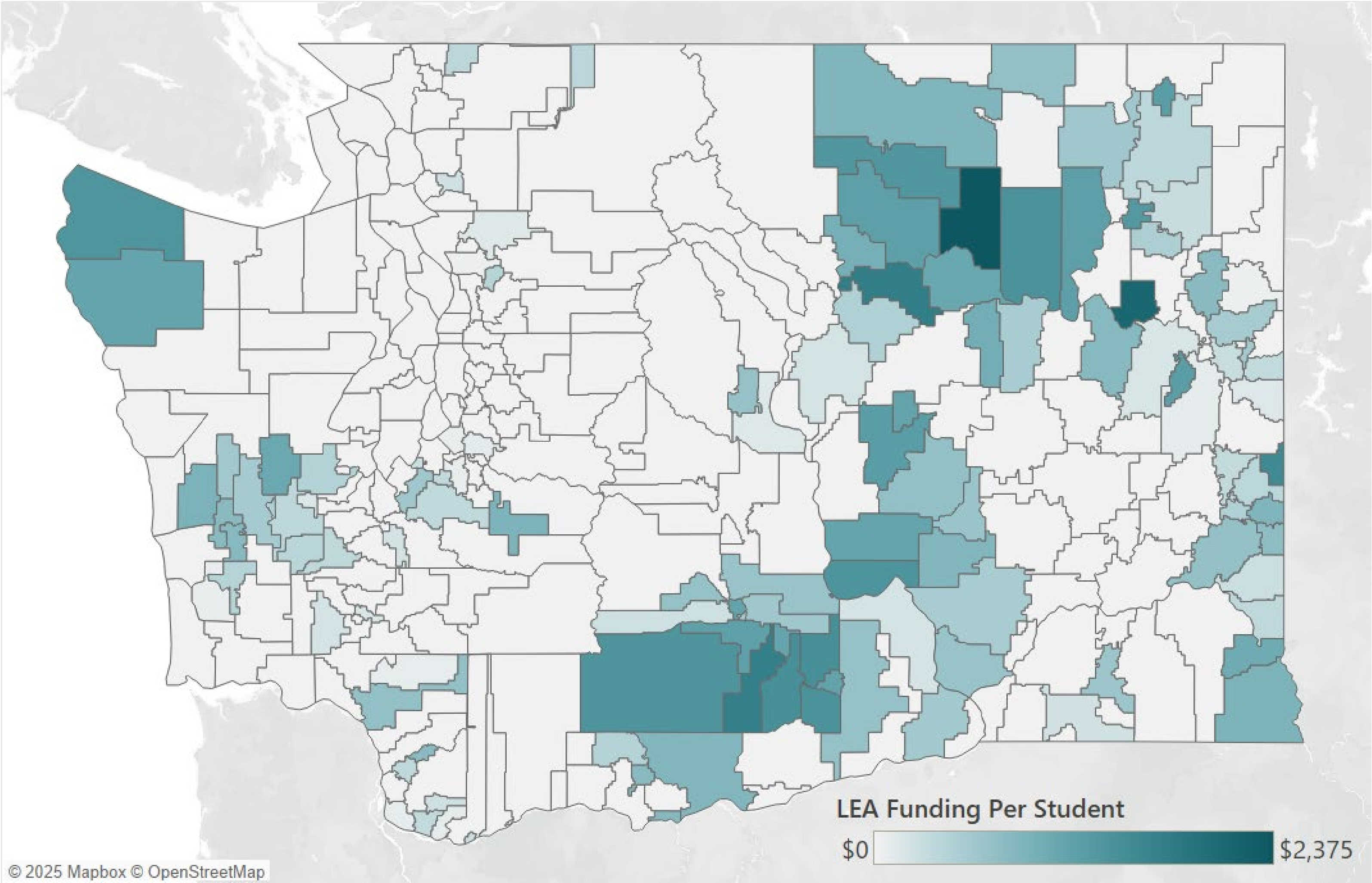
- Local Effort Assistance is calculated based on the per pupil amount needed to generate a $1.50 per $1,000 levy.
  - Districts must run a minimum levy equal to $1.50 per $1,000 to qualify for full LEA payments.
- If District C had a $1.50 levy with a per pupil amount of $1,875 and total enrollment of 20,000 student FTE, LEA would be calculated as: ($2,221.78 - $1,875) * 20,000 = $6,935,600
  - Max LEA is proportionately reduced is voter approved levy rate is less than $1.50.

Examples

	Bethel	Yelm	Republic	Prescott
Max LEA Per Pupil	2,221.78	2,221.78	2,221.78	2,221.78
Enrollment	20,800	5,694	423	266
Per Pupil at $1.50 (AV*1.50/1000/enroll)	$1,875	$1,933	$2,195	$3,035
Estimated Max LEA (2221.78 -1875)* 20800	$7,213,024	$1,644,319	$9,901	$0 (not eligible)
Voter approved rate	$1.73 (over $1.50)	$0 (below $1.50)	$0.93	$1.63
Estimated Max Payable	$7,213,024	$0	$6,138	$0

Local Effort Assistance (LEA) Funding Per FTE Student by School District

Estimated for the 2026 Calendar Year



Local Effort Assistance has a cap of $2,221 per FTE, but 15 districts exceed that amount slightly due to ALE enrollment limitation:

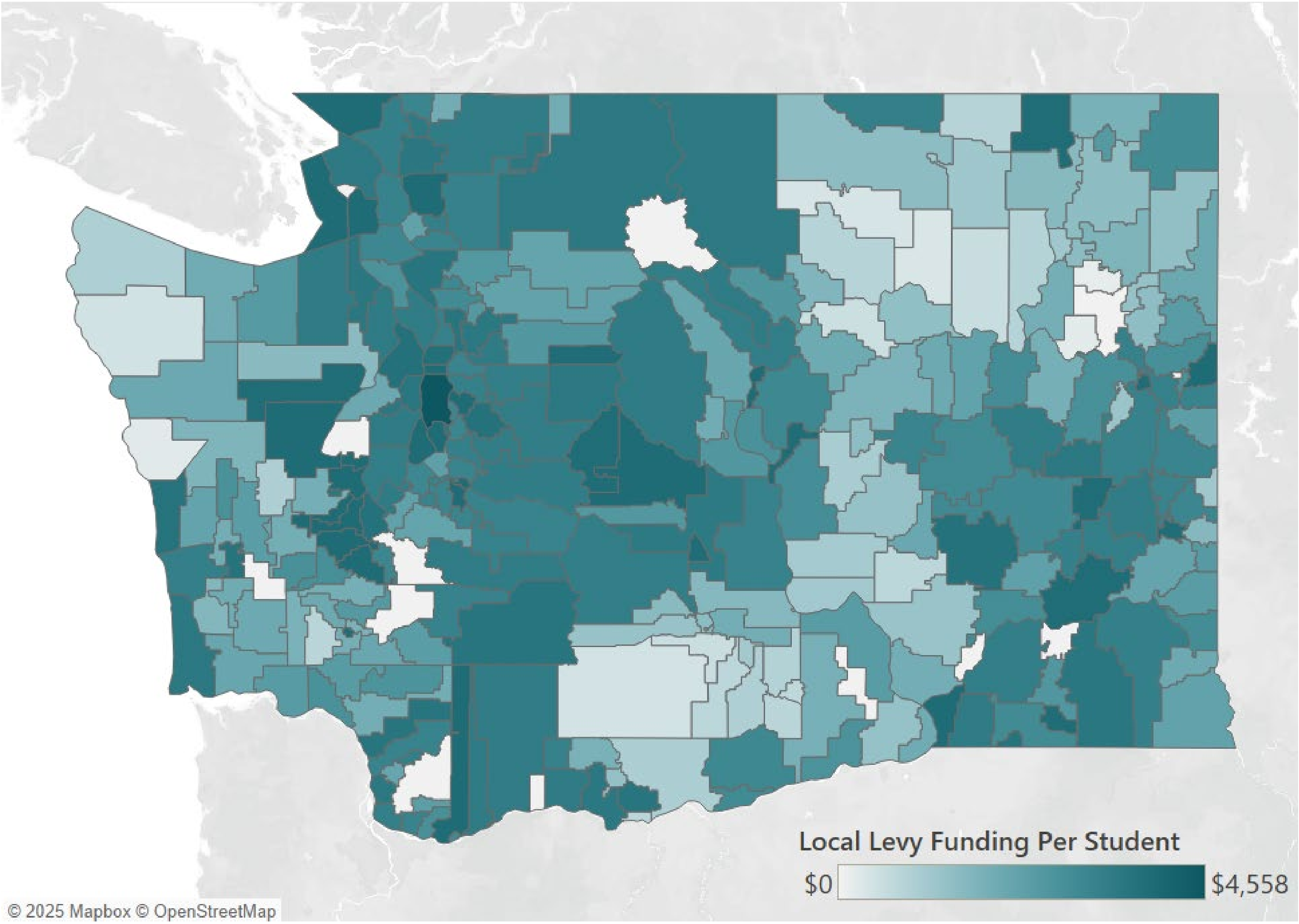
ALE enrollment exceeding 33% of a district's total enrollment does not generate Local Effort Assistance Funding

Example – Omak has 3,380 ALE students of 5,824 total students. Because that is over 33% ALE – they do not receive LEA for 1,459 students- reducing LEA by nearly $3 million

Source: Office of Superintendent of Public Instruction

Local Levy Funding Per FTE Student by School District

Estimated for the 2026 Calendar Year

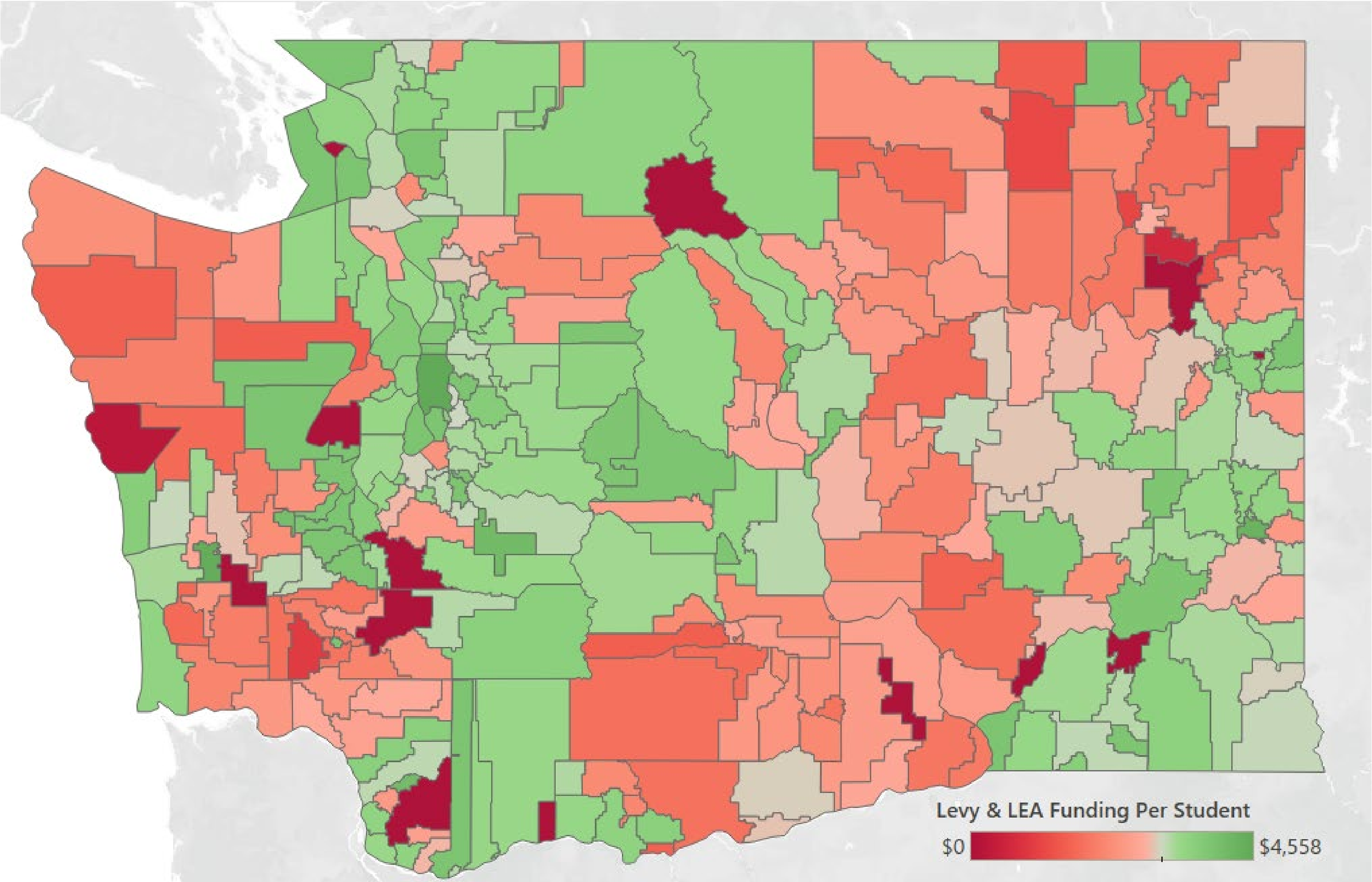


Source: Office of Superintendent of Public Instruction

Total Local Levy & Local Effort Assistance (LEA) Funding Per FTE Student by School District

Estimated for the 2026 Calendar Year

Statewide Average: $3,083.34



Source: Office of Superintendent of Public Instruction

Learning Assistance Program

Learning Assistance Program

2021 C111 Section 1: LAP Intent Section

- The legislature acknowledges that the learning assistance program was developed to **provide supplemental instruction and services for public school students who are not meeting academic standards**. Initially, school districts were allowed to use learning assistance program funds in a flexible manner to support students participating in the program. Over time, the legislature restricted, and established priorities for, the use of learning assistance program funds. The legislature finds that it is time to **restore flexibility to the use of learning assistance program funds**; however, local control must be **balanced with accountability** for improvement in the academic achievement of students participating in the program.
- The legislature expects that the learning assistance program will continue to be used to fund supplemental instruction and service to eligible students who are not meeting academic standards.

LAP: Addressing Economic Differences

BASE LAP FUNDING

- Funding for LAP is based on District Free and Reduced Price Eligibility (FRPL Rate)
- Students X FRPL Rate = Funded students

  Proxy for the number of students needing services
- Funding Formula
  - 86.31 service hours per year/900 instructional hour X Funded Students / Class size of 15 = Number of teachers needed
  - Number of teachers X District Funded Salary X Regionalization/Exp Factor plus additional benefit funding and Professional Development
- May be allocated to all schools or a sub-set of schools within a district

Learning Assistance Program

Allowable uses:

1. Extended Learning Time beyond the regular school day.
2. Tutoring.
3. Professional Learning for educators working with LAP students.

Common misuses:

1. LAP high poverty funds are used at non-high poverty schools.
2. English Language (EL) endorsement.
3. General professional learning that is not targeted to the needs of the identified students.
4. Serving 10th graders in graduation assistance activities.

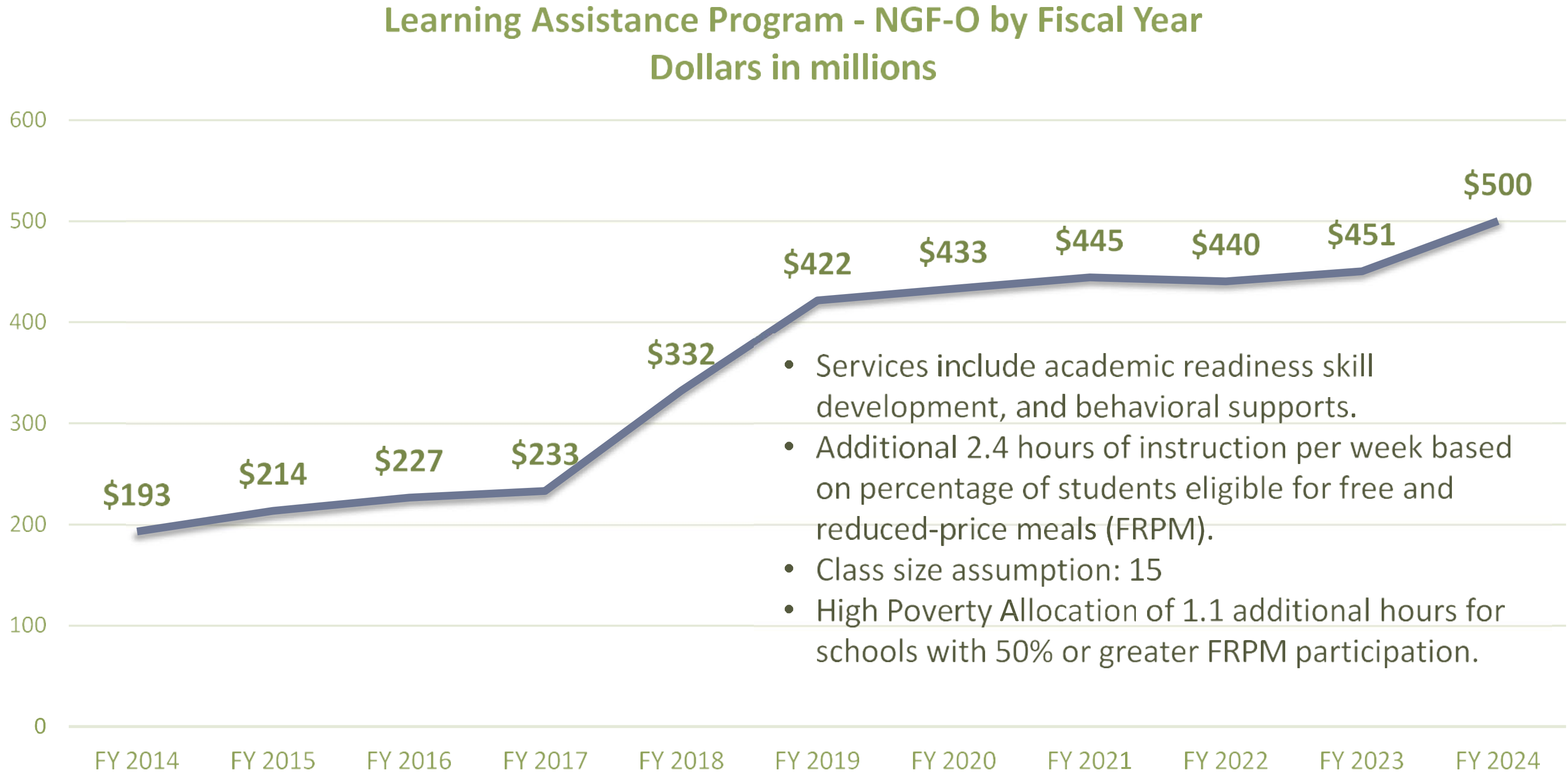
LAP High Poverty Allocation

- **<u>All</u>** students at eligible high poverty schools generated an additional 1.1 hours per week of instruction.

- High poverty schools are defined as those with greater than 50% using CEDARS data from the prior school year.

- Funds allocated by the additional 1.1 hours per week must be spent at the school that generated them.

The Learning Assistance Program provides additional hours of instruction for students below grade level standard on assessments

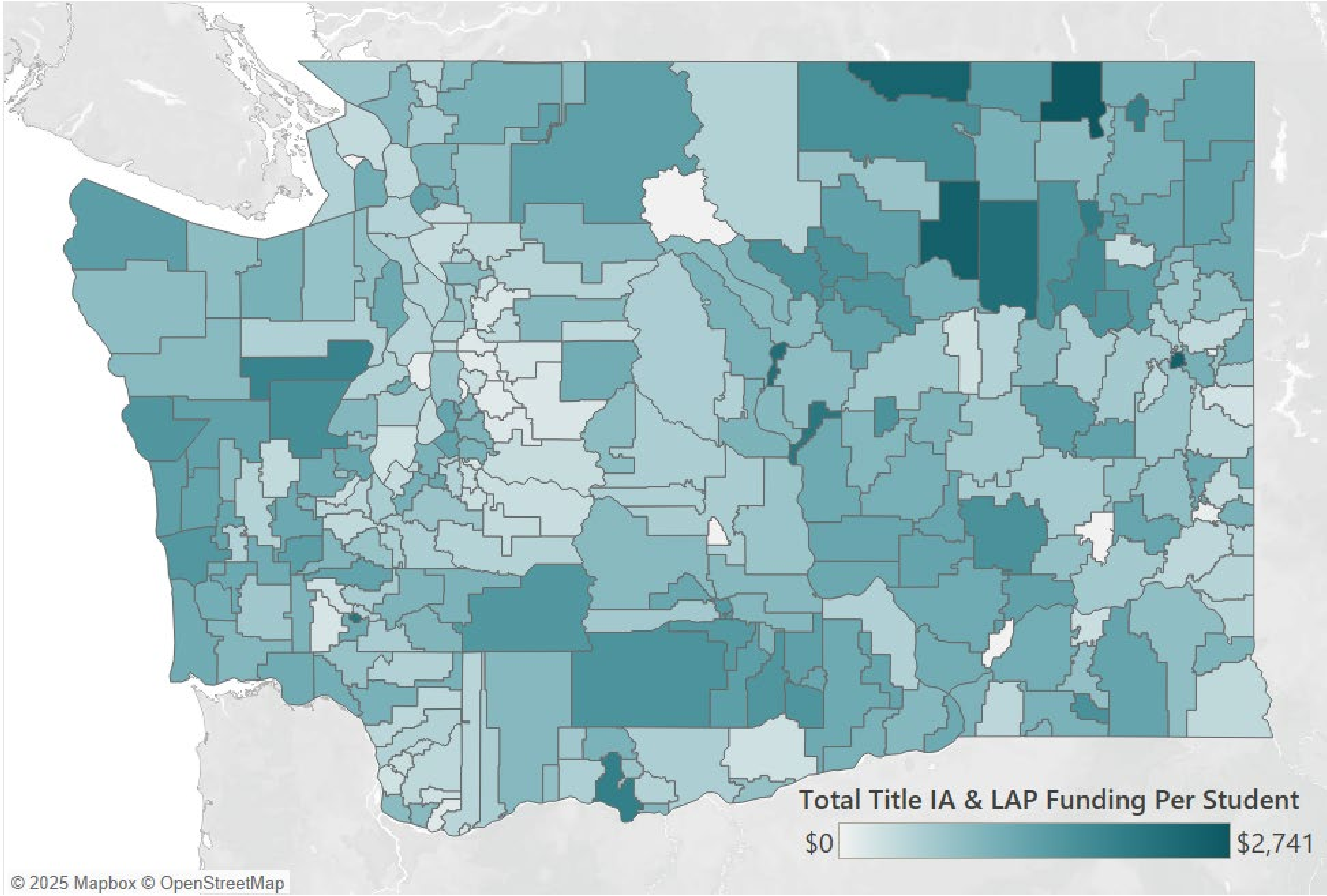


- Services include academic readiness skill development, and behavioral supports.
- Additional 2.4 hours of instruction per week based on percentage of students eligible for free and reduced-price meals (FRPM).
- Class size assumption: 15
- High Poverty Allocation of 1.1 additional hours for schools with 50% or greater FRPM participation.

FEDERAL: Title I funding provides additional support in the Learning Assistance Program - $637 million in the 2023-25 biennium

Total Title IA Funding (Federally Funded) & Learning Assistance Program (LAP) Funding (State Funded) Per FTE Student by School District

2023-24 School Year



Source: Office of Superintendent of Public Instruction

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Child Nutrition

Child Nutrition Meal Reimbursement

- Funding for child nutrition programs is primarily generated through federal funds paid as meal reimbursement rates.
- Cost of staff is a factor that goes into establishing the meal reimbursement rates by school year, type of meal, and program.
- The state has increased its contribution to child nutrition programs over the last few school years, as the push to feed all students for free continues.
- Funding is a meal rate – not based on allocated staff FTE, base salary, benefits, and food costs.

Meals for Washington Students
RCW 28A.235.135

Elementary schools where ≥30% or more of children are eligible for free or reduced-price meal will offer meals at no cost

Elementary schools = schools serving students in K-4 grade levels

- ✓Any school that serves students in any of the above grades qualifies as an “elementary school”
- ✓Example: Qualifying school includes grades K-8 → All students will have access to meals at no cost

Meals for Washington Students

RCW 28A.235.135

Student Category	Federal Reimbursement	State Reimbursement	Total Reimbursement
“Free”	$ 4.43	$ 0.00	$ 4.43
“Reduced”	$ 4.03	$ 0.40	$ 4.43
“Paid”	$ 0.42	$ 4.03	$ 4.45

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Other State Child Nutrition Programs

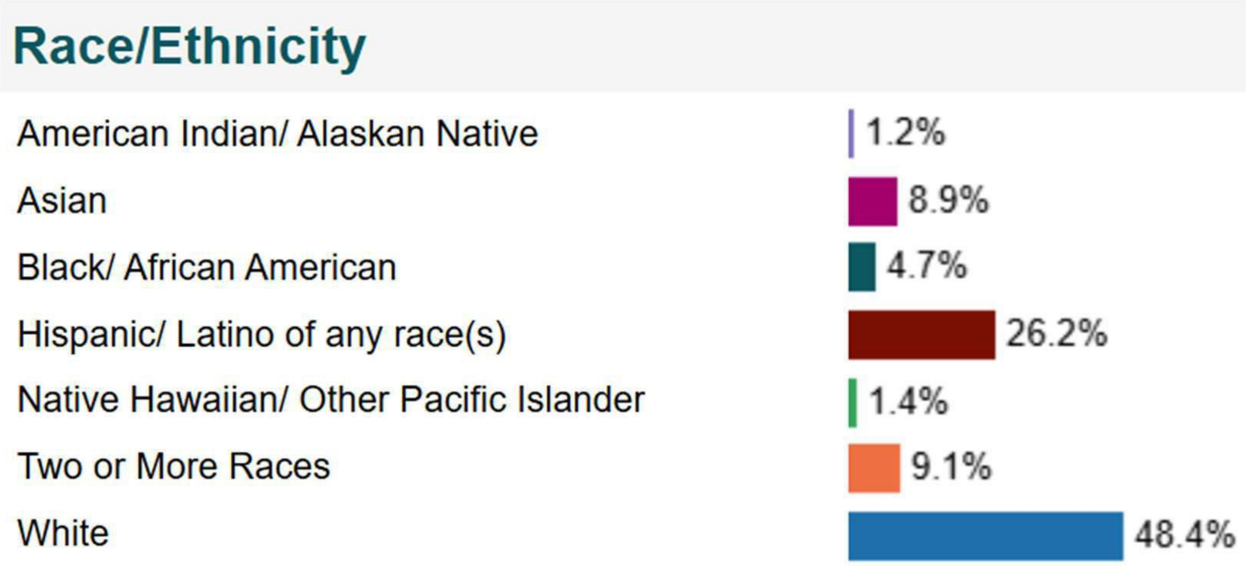
State:

- Meals for Kids Breakfast Grants
- Meals for Kids Summer Grants
- Plant Based Meals for Kids Grants
- WSDA Farm to School Purchasing Grants (via WSDA)

Current Funding Models to Address Demographic Differences

Transitional Bilingual Program
Highly Capable
Special Education

More than Half of Families Identify their Student As A Race/Ethnicity Other Than White



Student enrollment data is available at: www.reportcard.ospi.k12.wa.us

No state funding is provided based solely on race or ethnicity. Race and ethnicity is used in several ways to measure the State's and each District's outcome and other data to monitor for potential civil rights concerns

Students May Be Classified / Categorized in Several Demographic Groups

Program and Characteristic	
English Language Learners	14.3%
Non-English Language Learners	85.7%
Foster Care	0.3%
Non-Foster Care	99.7%
Low-Income	50.1%
Non-Low Income	49.9%
Mobile	1.5%
Non Mobile	98.5%
Highly Capable	7.5%
Non-Highly Capable	92.5%
Homeless	3.7%
Non-Homeless	96.3%
Migrant	2.1%
Non Migrant	97.9%
Military Parent	2.7%
Non Military Parent	97.3%
Section 504	5.5%
Non Section 504	94.5%
Students with Disabilities	16.1%
Students without Disabilities	83.9%

Federal Funding

- Fills many gaps but generally Federal Funding is “supplementary” and a relatively small amount when compared to state and local funding.
- Disproportionate amount of federal rules accompany federal funds in many cases
- Programs may target (examples):
  - Students with inadequate housing
  - Students in military households
  - Students in migrant households
  - Students in need of special education
- Today’s discussion does not cover federal funding or potential reductions in programs that serve students in specific demographic groups

Transitional Bilingual Instructional Program

Transitional Bilingual Instructional Program (28A.180.010 and 28A.180.030)

- The legislature finds that there are large numbers of children who come from homes where the primary language is other than English. The legislature finds that a transitional bilingual education program can meet the needs of these children.
- Transitional bilingual instruction means: A system of instruction which uses two languages, one of which is English, as a means of instruction to build upon and expand language skills to enable the pupil to achieve competency in English. Dual language education and tribal language education as defined in RCW **28A.300.577** are the preferred transitional bilingual instruction program models. In those cases in which instruction in two languages is not practicable an alternative system of instruction which may include English as a second language and is designed to enable the pupil to achieve competency in English.

Transitional Bilingual Funding Formula

TBIP FUNDING Based on Assessment of Students

- Students Identified as Eligible for the TBIP Program based on Assessments plus “Eligible Exited students”
- Funding Formula
  - Elementary: 172 service hours per year/900 instructional hour X Funded Students / Class size of 15 = Number of teachers needed
  - Secondary: 244 service hours per year/900 instructional hour X Funded Students / Class size of 15 = Number of teachers needed
  - Exited Students: 108 service hours per year/900 instructional hour X Funded Students / Class size of 15 = Number of teachers needed
- Number of teachers X District Funded Salary X Regionalization/Exp Factor plus additional benefit funding and Professional Development

Transitional Bilingual

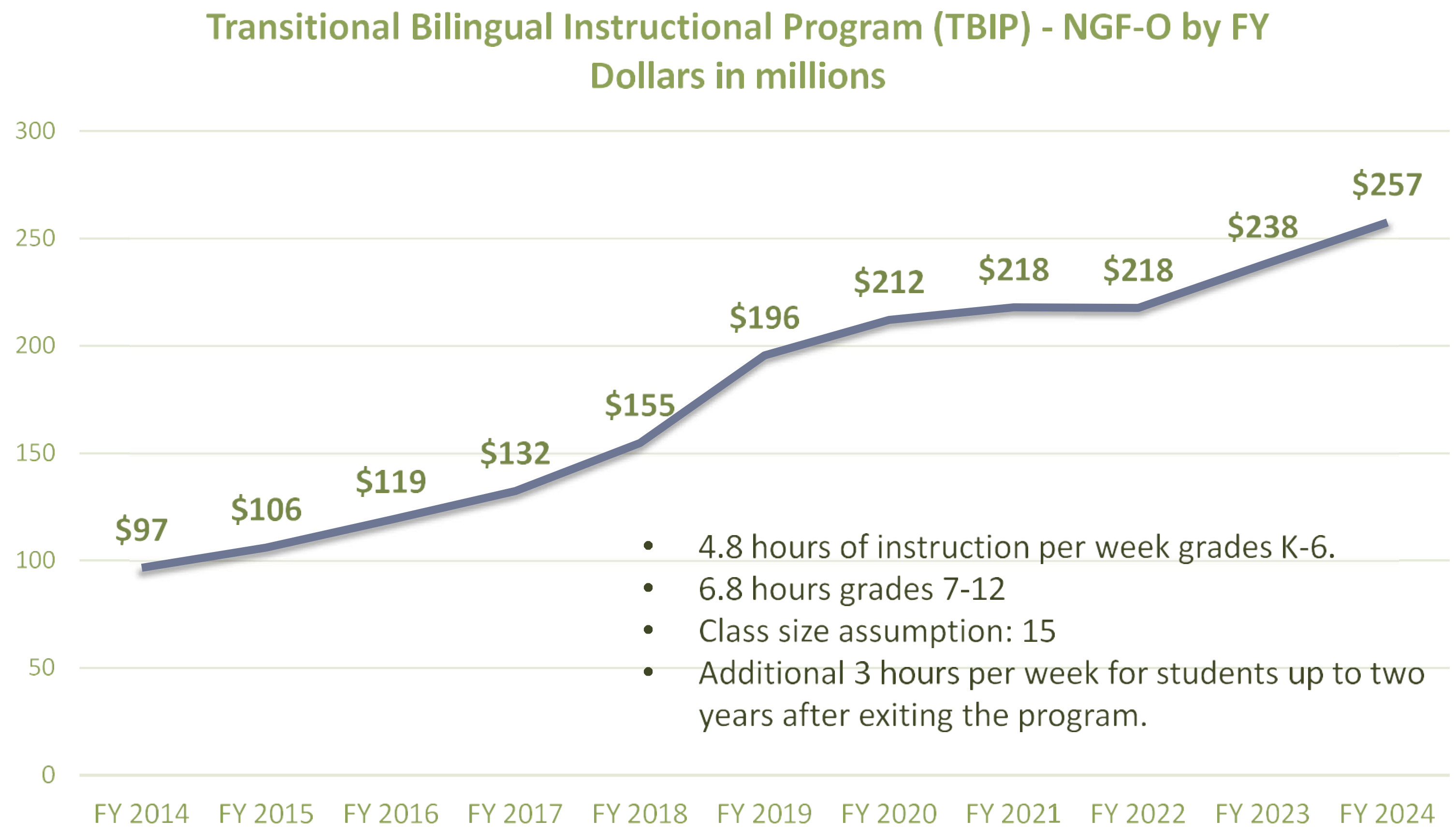
Allowable uses:

1. Language development services, with qualified EL certificated staff, including Els who qualify for special education.
2. Program evaluation, in-depth evaluation, data analysis, program design and improvement.
3. Academic support to Exited TBIP students.

Common misuses:

1. Basic Education uses including core content courses, school supplies, staffing.
2. Translation services outside EL program design and Family Engagement.
3. Non-EL Professional development.
4. Services not directly related to TBIP.

The Transitional Bilingual Instruction Program provides additional hours of instruction for students whose primary language is not English



- 4.8 hours of instruction per week grades K-6.
- 6.8 hours grades 7-12
- Class size assumption: 15
- Additional 3 hours per week for students up to two years after exiting the program.

FEDERAL: Title I, Part C, and Title III provides additional supports for English language learners and migrant students in TBIP - $137 million in the 2023-25 biennium

Highly Capable Program Funding Formula

Highly Capable Program
(2023 Chapter 265 Section 1)

- The legislature finds that, for highly capable students, **access to accelerated learning and enhanced instruction is access to a basic education**. The legislature has directed school districts to prioritize equitable identification of low-income students for participation in highly capable programs and services. The research literature strongly supports using **universal screening and multiple criteria** to equitably identify students for highly capable programs.
- The legislature further intends to **allocate state funding for the highly capable program based on five percent of each school district's student population**. The legislature does not intend to limit highly capable services to five percent of the student population. School districts may identify and serve more than five percent of their students for highly capable programs and services.

Highly Capable Funding Formula

Based on Assessment of Students

- Students Identified as Eligible for the Highly Capable Program but Funding is 5% of Total Enrollment regardless of number identified
- Funding Formula
  - 77.72 service hours per year/900 instructional hour X 5% of Total Enrollment / Class size of 15 = Number of teachers needed
- Number of teachers X District Funded Salary X Regionalization/Exp Factor plus additional benefit funding and Professional Development

Highly Capable

Allowable uses:

1. Professional development for teachers serving HCP identified students.
2. Independent Projects.
3. Collaborative partnerships with other districts, ESDs, Industry.

Common misuses:

1. Basic education instruction with no HCP services provided.
2. Field trips that are not tied to goals set for HCP students
3. Program services are specific to a grade level; the law requires a continuum of support services grades K–12.
4. HCP funds must be used in the grant period (Sept. 1–August 31) and may not be carried over.

Special Education Funding Formula

Special Education Program
RCW 28A.155.010 RCW 28A.155.020

- …to ensure that all children with disabilities as defined in RCW **28A.155.020** shall have the opportunity for an appropriate education at public expense as guaranteed to them by the Constitution of this state and applicable federal laws..
- ….an appropriate educational opportunity for all students with disabilities beginning at three years of age and concluding at the end of the school year in which the student turns 22 years of age…an appropriate education is defined as an education directed to the unique needs, abilities, and limitations of the children with disabilities who are enrolled either full time or part time in a school district.

Special Education

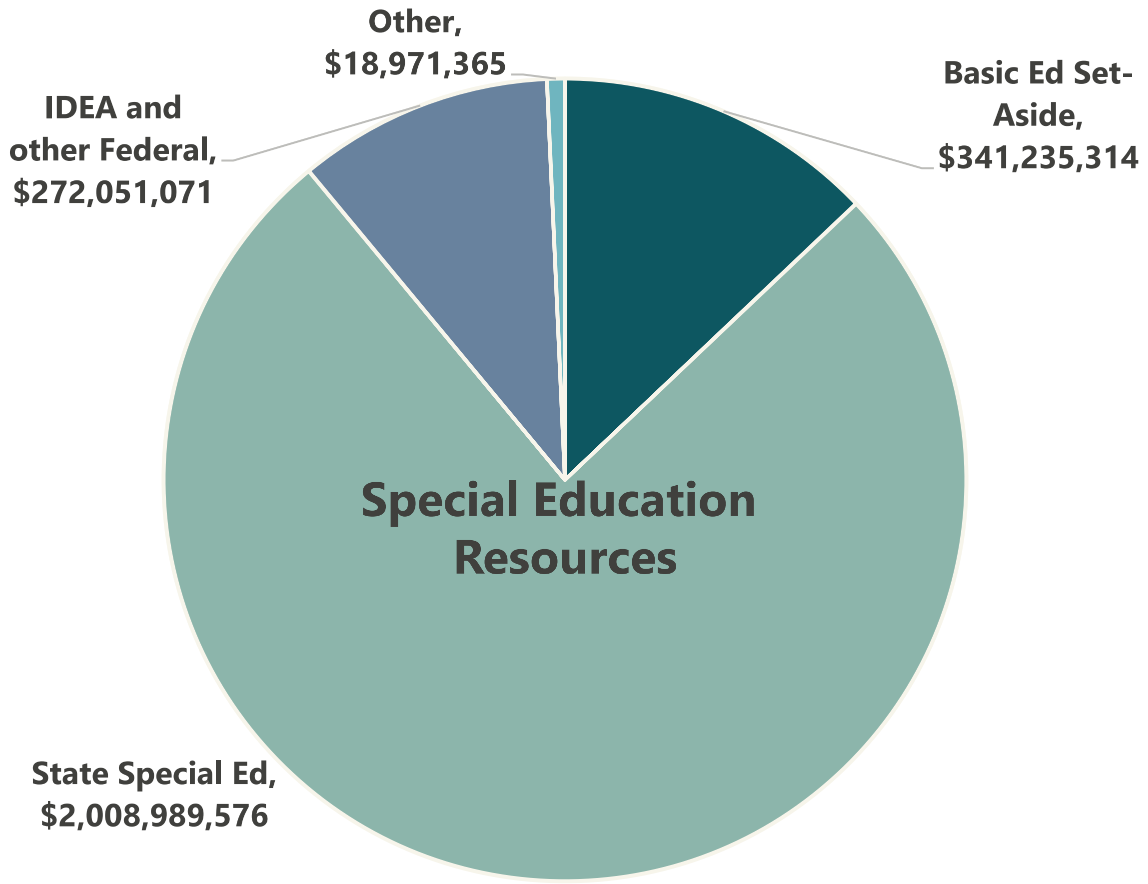
- Instruction designed to meet the unique needs of eligible students
- Changes to general education content or delivery
- Services that help the student access their education

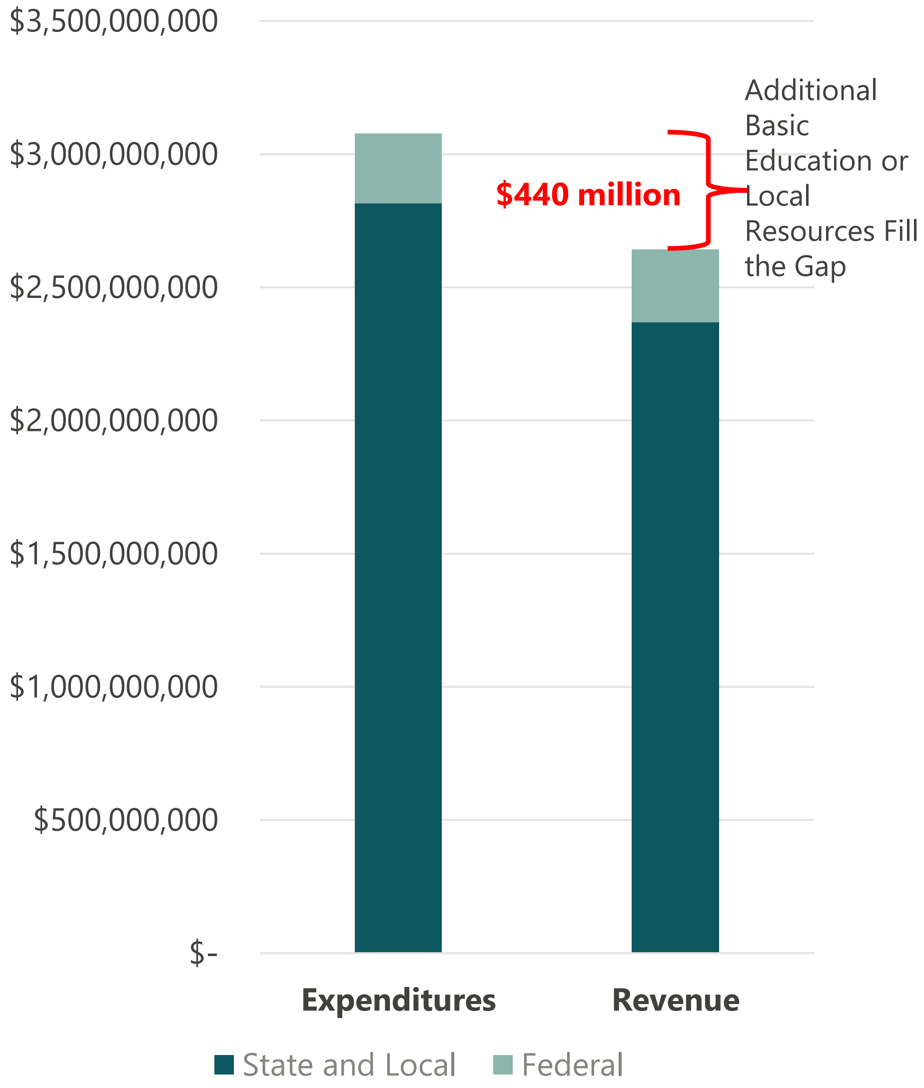
Of the 1,063,591 Students Enrolled in K-12: 14.4% received Specially Designed Special Education Services

As of the November 2024 Child Count:	2024 Count	2018 Count
• Number of Students Ages 3-21 Receiving Services:	165,763	147,628
• Number of Students Pre-Kindergarten:	12,475	17,140
• Percent of Students by Category of Disability:		
• Specific Learning Disabilities	27.48%	32.25%
• Health Impairments	18.80%	18.93%
• Communication Disorders	16.34%	14.99%
• Autism	14.82%	10.75%
• Developmental Delays	13.63%	12.31%
• Percent Students 80% or more in the regular classroom	66.22%	56.63%

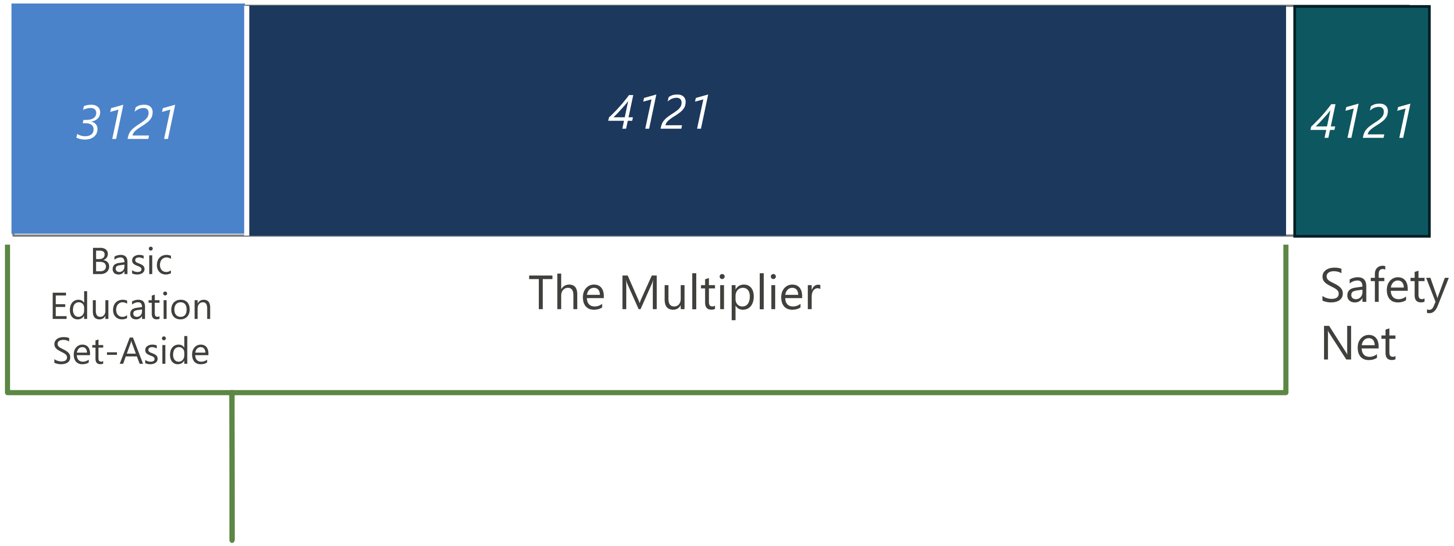
Districts **Spent** $3.08 Billion for Special Education Costs

Districts **Received** $2.64 Billion for Excess Costs





State formulas used to provide funding for students receiving special education services



Special Education Formula – 4121 Revenue

- Number of Resident Special Education Students:
  - Actual number of K- 22 years old
  - Actual number of age 3 to pre-K
- Determine the "BEA Rate for Special Education"
  - Average State Funded Salaries, Benefits, Substitutes, MSOC, and PD per Basic Ed Student
  - This varies for every district based on regionalization, ratio of K-3 to total population, etc)
- Multiply number of students X BEA rate
- There are no allocated staff FTE, base salary, nor benefit dollars within this allocation. This is NOT a prototypical model.

Special Education Multipliers

Special Education	Percent of Basic Ed Funding
	1.20
	1.16

A student with a valid IEP generates the full basic education allocation plus an additional allocation for special education services.

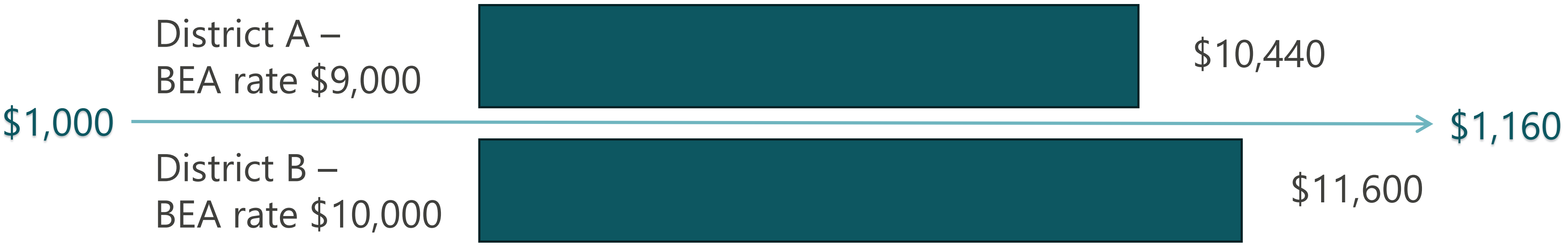
Each Special Education FTE generates:

1.0 Average Basic Ed Funding

AND

1.16 State Special Education Funding

Because Average Basic Education Funding Differs – Special Education Funding differences are greater



Special Education Formula – 3121 Revenue

- Basic Education “Set-Aside”
  - 25% of the BEA rate per special education student is essentially transferred from Basic Education to Special Education
- The remaining 75% of the BEA rate is then required to be available for special education services if the first 25% is insufficient to cover excess costs.
- There is no restriction regarding the use of local or other resources for special education so long as state and federal resources are used first for non-enrichment special education costs first.

Additional set of formulas for funding to support special education

	3121	4121	4121	3100
	Basic Education Set-Aside	The Multiplier	Safety Net	Additional Basic Education Funds
	25% of BEA Rate	1.16 X BEA Rate	Varies Based On Student Cost	75% of BEA Rate
If BEA is $10,000	*$2,500*	*$11,600*	*$ not tied to BEA*	*$7,500*

Current Funding Models to Address Geographic Differences:

Regionalization
Small School Factors
Institutional Education Transportation

Regionalization

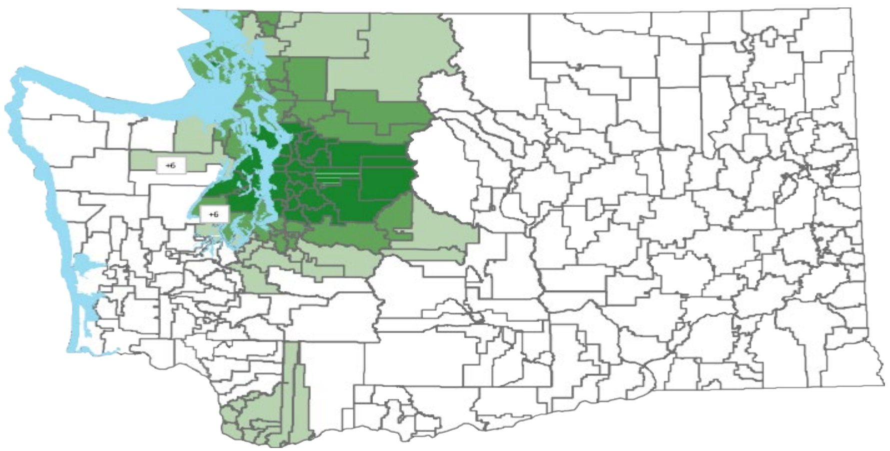
Regionalization Factors
RCW 28A.150.412

- Beginning with the 2023 regular legislative session, and every four years thereafter, the legislature shall review and rebase state basic education compensation allocations compared to school district compensation data, regionalization factors, what inflationary measure is the most representative of actual market experience for school districts, and other economic information. The legislature shall revise the minimum allocations, regionalization factors, and inflationary measure if necessary to ensure that state basic education allocations continue to provide market-rate salaries and that regionalization adjustments reflect actual economic differences between school districts.

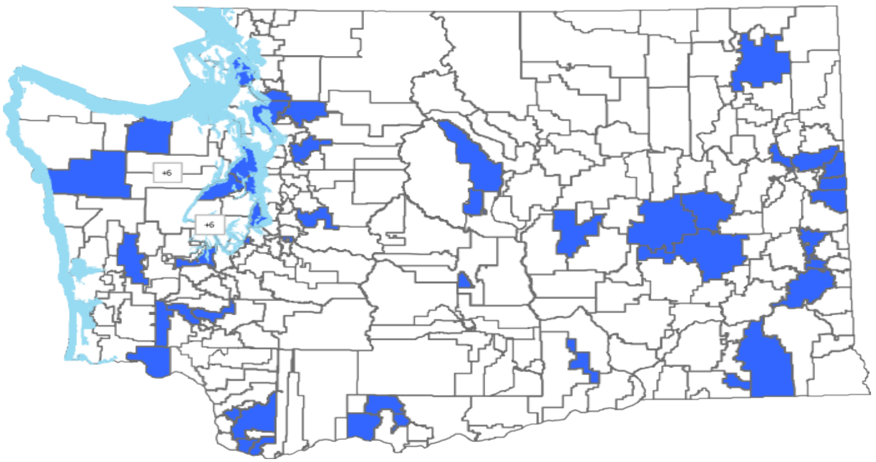
Approximately 80% of the K-12 Operating Budget is for Compensation

- Salary allocations regionalized based on median home values in and near districts (6% to 18% in 25-26)
- Experience Factor of 4% for instructional staff based on experience/education
- Salaries are inflated by the Implicit Price Deflator for the previous calendar year
  The school Employees Benefits Board provides health benefits to school employees
- Regionalization, and potentially other comp factors, rebased every four years

Regionalization Factors 2025-26



Experience Factors 2025-26



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Small School Factors

Remote and Necessary Schools
WAC 392-349-010

Factors that favor a district's request to consider a school to be "remote and necessary"

- The student population to be served at the small school site, must meet the small school funding formula for remote and necessary school plants as provided in the Operating Appropriations Act. The grade span served at the small school site shall include the same levels for eligible students established by the district for other elementary, middle, or high schools of the district, and meet the educational needs of the population served by that small school plant.
- Existence of an intact, permanent community which is defined as a geographically site-specific, nontransient group of people. <u>This factor must be met.</u>
- Transportation: Travel time to another school in the district, or school in another district, is not less than sixty minutes one way, or international boundary crossing processing time is unpredictable or lengthy or both.
- Transportation: Student safety from a small school site in the school district to another school in the district, or school in another district, may be at risk due to the condition of roads or waterways, seasonal weather conditions, or topography.
- Operational efficiency: Nonavailability of age-appropriate grade level or cooperative programs in other school facilities in the district, or in the next nearest district or districts, or other educational organizations approved or recognized by the superintendent of public instruction.

Small School Districts with < 25 FTE

Program Level	FTE Enrollment Between		Instructional Staff Units	Administrative Staff Units
K–6	0	5	1.76	0.24
K–8	0	5	1.68	0.32
K–6	5	25	1.76 + [(FTE 5)/20]	0.24
K–8	5	25	1.68 + [(FTE 5)/10]	0.32

Small School Districts with >25 and< 60 FTE

Program Level	FTE Enrollment Up To	Minimum Instructional Staff Units	Minimum Administrative Staff Units
K–6	60	2.76	0.24
7–8	20	0.92	0.08

Non-high School Districts Additions

Program Level	FTE Enrollment Between	Additional Instructional Staff Units
K–8	70 and 180 FTE	0.5
K–6 or 1–6	50 and 180 FTE	0.5

Small High School Factors

- 60 or less High School Students
  - Instructional Staff – 9.0 FTE
  - Administrative Staff – 0.5 FTE
- 60 to 300 High School Students
  - Instructional Staff – (9.0 FTE + (FTE-60)/43.5*0.8732)
  - Administrative Staff – (0.5 FTE + (FTE-60)/43.5*0.1268)
- One classified staff for every three certificated staff units

Small High School Factors

- 60 or less High School Students
  - Instructional Staff – 9.0 FTE
  - Administrative Staff – 0.5 FTE
- 60 to 300 High School Students
  - Instructional Staff – (9.0 FTE + (FTE-60)/43.5*0.8732)
  - Administrative Staff – (0.5 FTE + (FTE-60)/43.5*0.1268)

- One classified staff for every three certificated staff units in small schools plus 0.5 FTE for non-high schools between 50 and 180 FTE.

Small School Statistics and Remote and Necessary School List

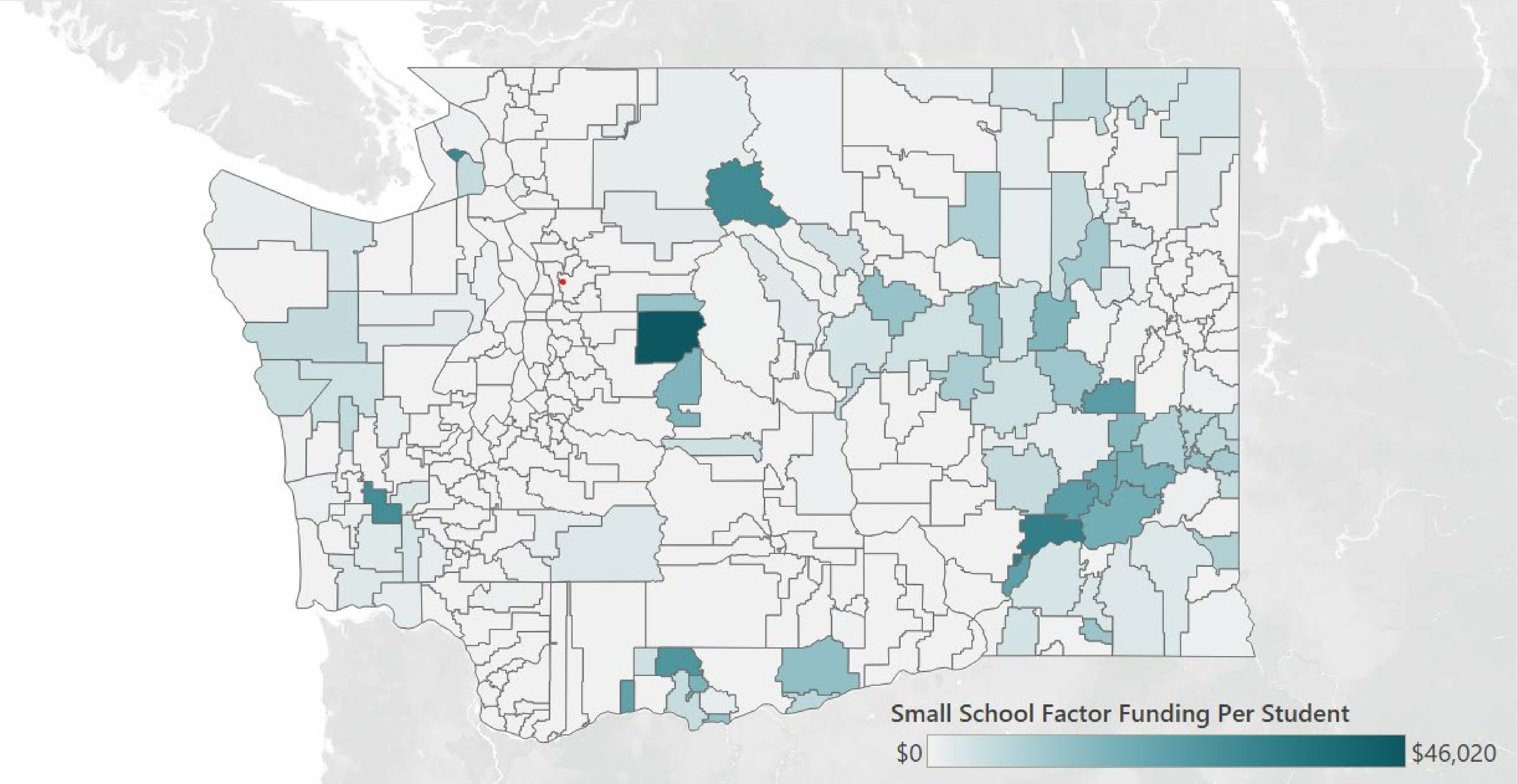
Small Schools	Number
Districts with less than 25 FTE	8
R&N plants with less than 25 FTE	5
Districts with 25–100 FTE	44
R&N plants with 25–100 FTE	3
Non-highs between 50–180 FTE	14
Small high schools (under 300 FTE) *	78

* One district has two small high schools.

District	School	Grades Served
Lake Chelan	Holden Village School	K–12
Lopez	Decatur Elementary School	K–8
Orcas Island	Waldron Island Elementary School	1–8
Ferndale	Beach Elementary School	K–5
Cascade	Beaver Valley Elementary School	K–4
Woodland	Yale Elementary School	K–4
Steilacoom Historical	Anderson Island Elementary School	K–3
Blaine	Point Roberts School	K–3

Small School/Remote and Necessary School Funding Per FTE Student by School District

Estimated for the 2025–26 School Year



Source: Office of Superintendent of Public Instruction

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Institutional Education

Institutional Education Program
2021 Chapter 164 Section 1

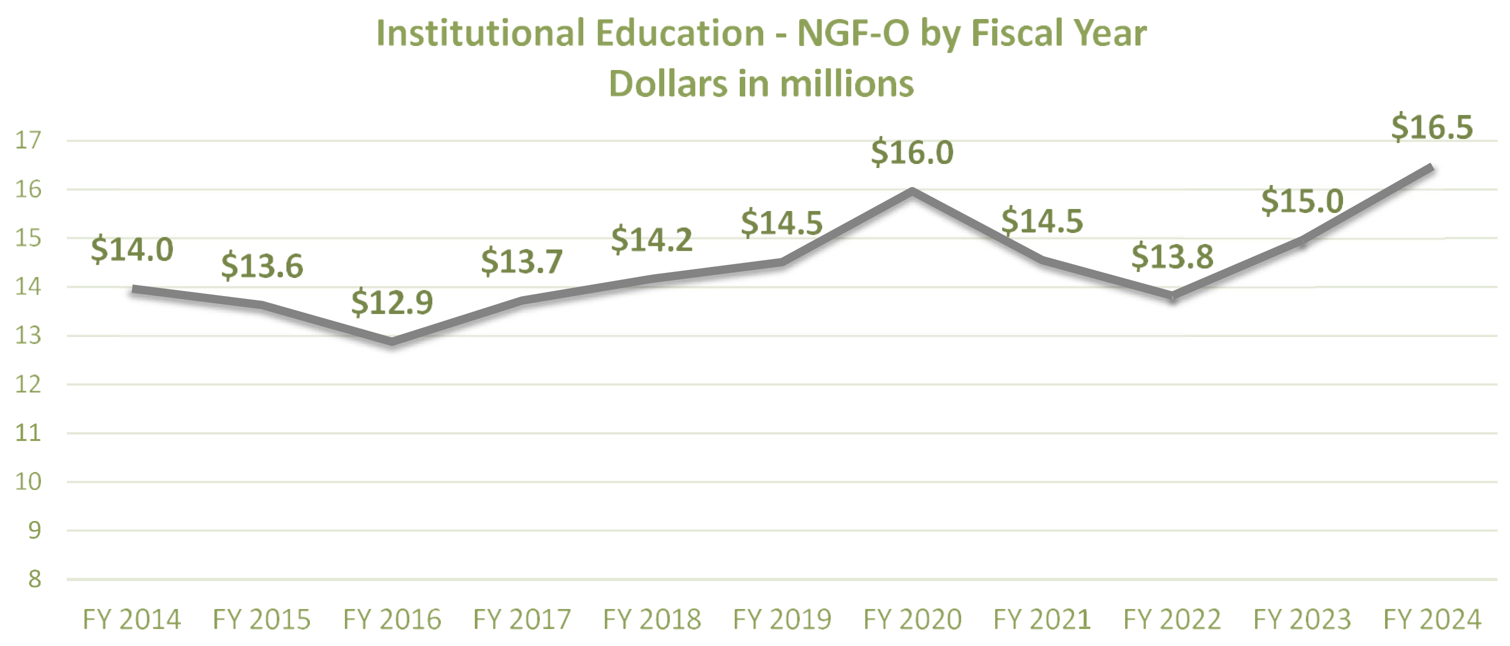
- The legislature acknowledges that institutional education facilities are part of the public school system and that the students in secure facilities deserve full access to the state's basic education program and its promise of an opportunity to graduate with a meaningful diploma that prepares them for postsecondary education, gainful employment, and citizenship.

Institutional Education Funding

- Six Types of Institutions
  - Residential Habilitation Centers (DSHS) – 5
  - Community Facilities (DSHS) - 9
  - Long Term Juvenile Facilities (DCYF) - 2
  - County Detention Centers – 21
  - County and City Adult Jails - 3
- Funded for a full 220-day school year
  - Number of students determines number of Certificated, Administrative, and Classified Staff – based on state salary and benefit funding amounts. MSOC and Prof. Dev also based on number of students
  - Additional amounts for "indirects" and for "non-formula allocations" (example: "Mentally Ill Offender Unit" and "Academic Records Support"

Institutional Education Funding

- Residential facilities and detention centers receive institutional education funding.
- Funding formula is referenced in operating budget.
- Fluctuations driven by enrollment
- Allocations are distributed to school districts and Educational Service Districts to hire staff, develop, and deliver a program of basic education in institutions.



Transportation Funding Formula

Student Transportation Allocation Reporting System (STARS)

- The STARS formula is based on several local site characteristics, including but not limited to:
  - Number of students transported.
  - Average distance between school bus stops and associated destinations.
  - School district land area (excluding non-usable roadways).
  - The number of destinations served.
- These variables are put through a regression analysis calculation that creates an allocation.

Student Transportation Allocation

- Districts are provided an allocation equal to the lesser of:
  - The STARS calculated allocation.
  - Adjusted prior year expenditures.
- There is no identification of allocated staff FTE.
- Salary and benefit increases as approved by the legislature are specifically identified on the districts 1026-A transportation report.

Monitoring and Accountability for Education Funding

Student Opportunity and Outcomes are Monitored Using a Variety of Key Measures

In the 2023–24 school year:

- 72.7% of students had fewer than two absences per month, on average
- 33.2% of 9th graders entered high school having already taken Algebra I
- 70.6% of 9th graders passed all their courses
- 67.5% of students participated in a dual credit course
- 82.8% of students graduated in 4 years

Data Collection - Enrollment

Enrollment audited by SAO annually

Districts count enrollment every month and submit to OSPI; September through June; used for funding prototypical school funding formula

With two notable exceptions, funding is based on annual average full-time equivalent or AAFTE enrollment

- Exceptions to this are Special Ed and Transitional Bilingual programs which are funded on headcount

Districts have until the school year closes to adjust their data – year closes in December of next year

- For example, for SY 2024–25, enrollment data closes in December 2025

Data Collection - Staffing

Staffing audited by SAO annually

Districts report their staffing to OSPI twice annually – ALL staff

- Preliminary, or first submission is due in November of current school year.
- Final data is reported in September after the school year closes.
- Districts may choose to submit new staffing uploads anytime during the year to clean up their data and changes are generally incorporated into the payment process the same month it is received.

Staffing is reported as a snapshot of district staff AS OF October 1st of current school year.

- Staff hired at the district AFTER October 1st are reported on the following school year.

Similar to enrollment, Districts have until their final submission to adjust their data.

Data Collection – Financial Statements

Districts report their revenues and expenditures to OSPI annually in November, SAFS staff review and approve all reports in December.

- Financial Statements heavily audited for accuracy annually by State Auditor office

Statements include all funds for both revenue and expenditures and are reported at school level.

After reviewing for accuracy, OSPI SAFS staff combines all district reports for an annual statewide financial statement.

Statements audited by SAO annually

Audit Resolution Results in Recovery

- 385 Audit Reports through September 1
  - 41 District had findings (some had multiple findings)
- Through July 2025 13 Districts identified as claiming more state funding than due (enrollment reporting, etc)
  - 6 Districts – amounts were less than $2,000
  - 7 Districts – amounts were over $2000 – $47,244 recovered
- These results do not include any federal non-compliance audit findings or related financial recovery

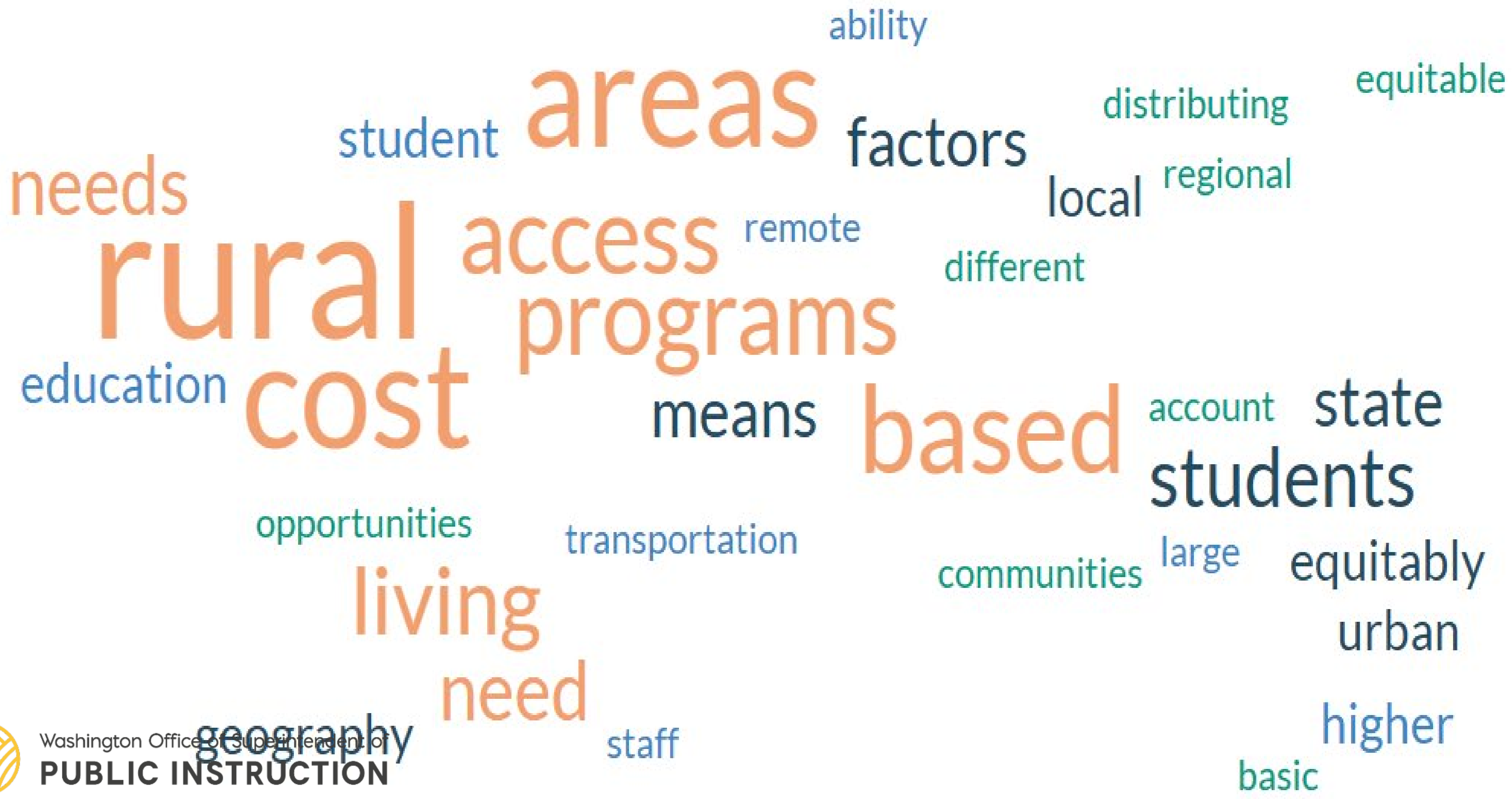
OSPI Program Review and Support

- Annual Assessment conducted to determine school districts that will be selected for a full program review, and which districts will tack part in a limited program review
- Criteria in Assessment
  - Last time a full review was conducted
  - Sum of federal funds
  - Percentage of schools identified for supports as part of WSIF
  - Federal and state program data
  - Known issues not fully addressed from previous program reviews
- Districts, Charter Schools, and State Tribal Education Compact Schools notified in June of each year.

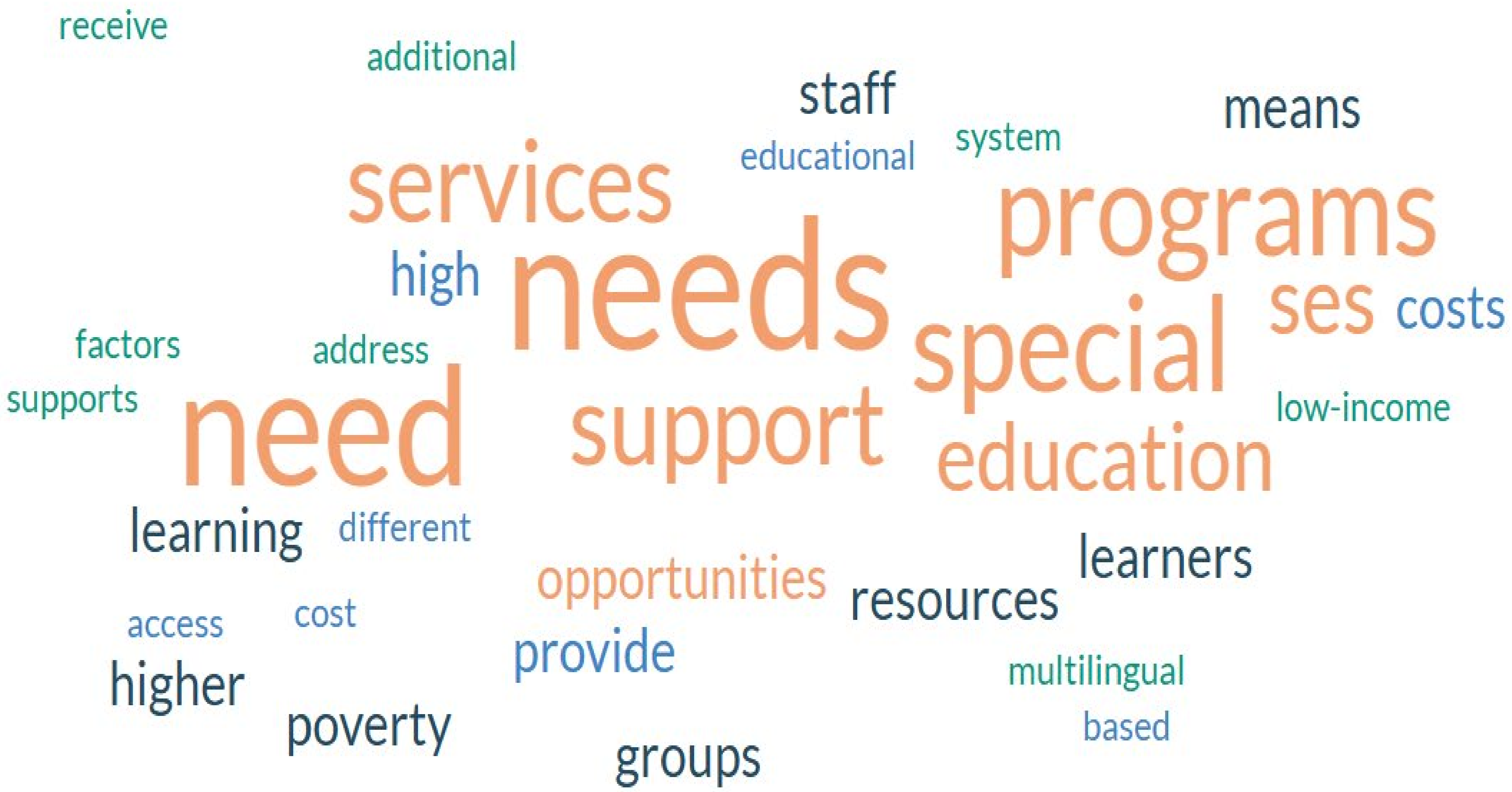
Summary and Closing: Student Outcomes

What does an equitable K–12 funding model look like?

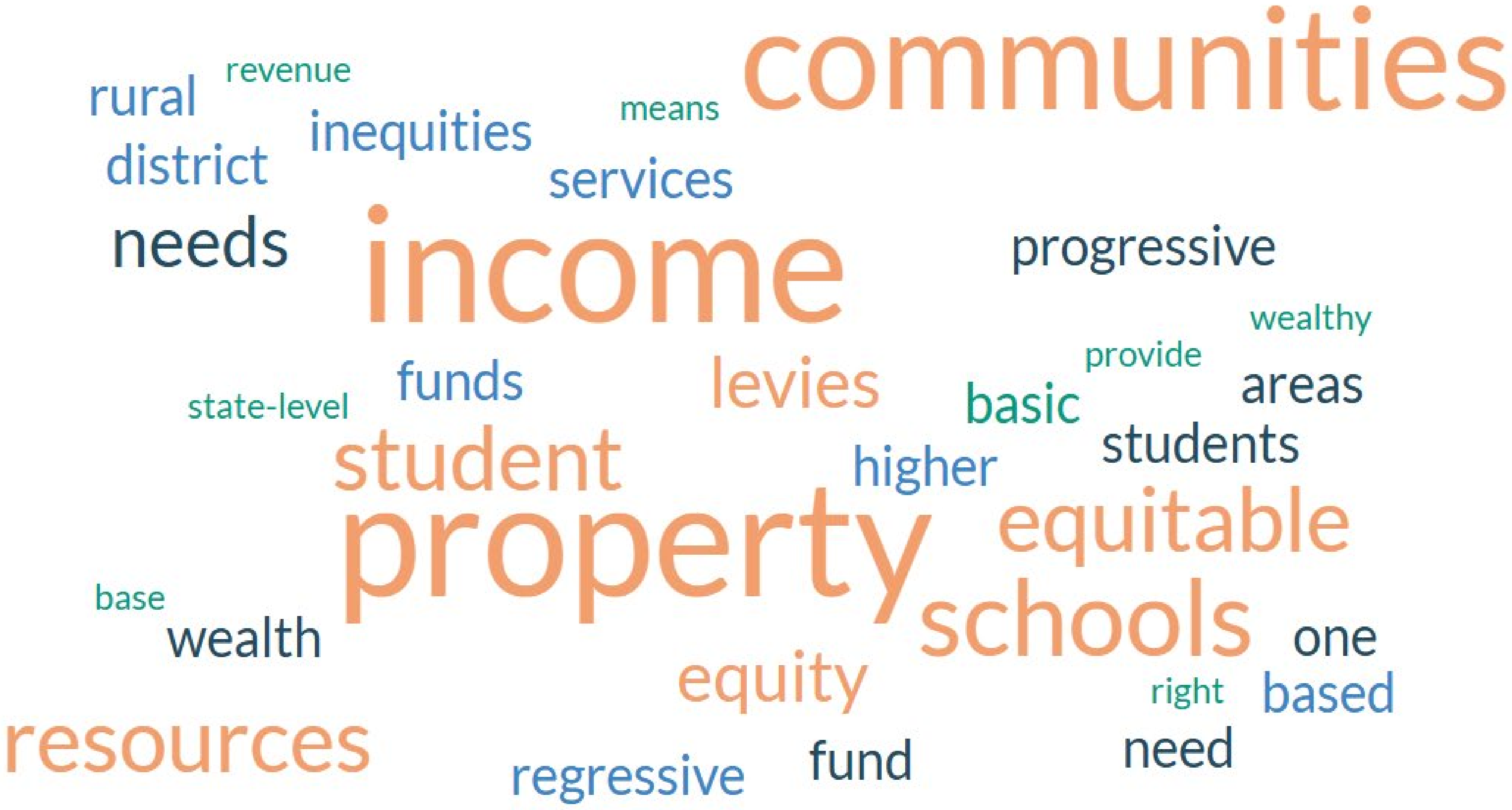
When considering geographic factors…



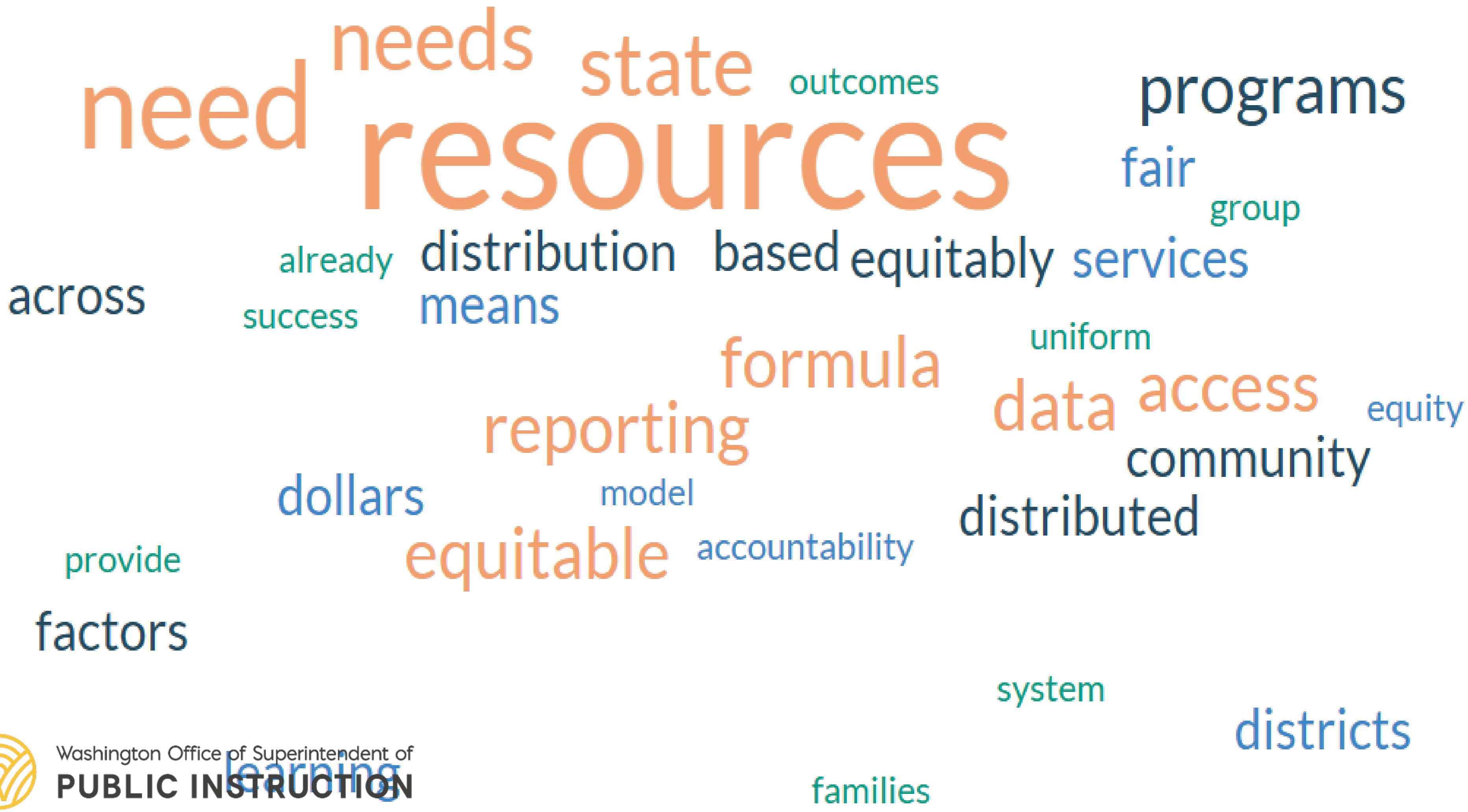
When considering the differing needs of student groups…



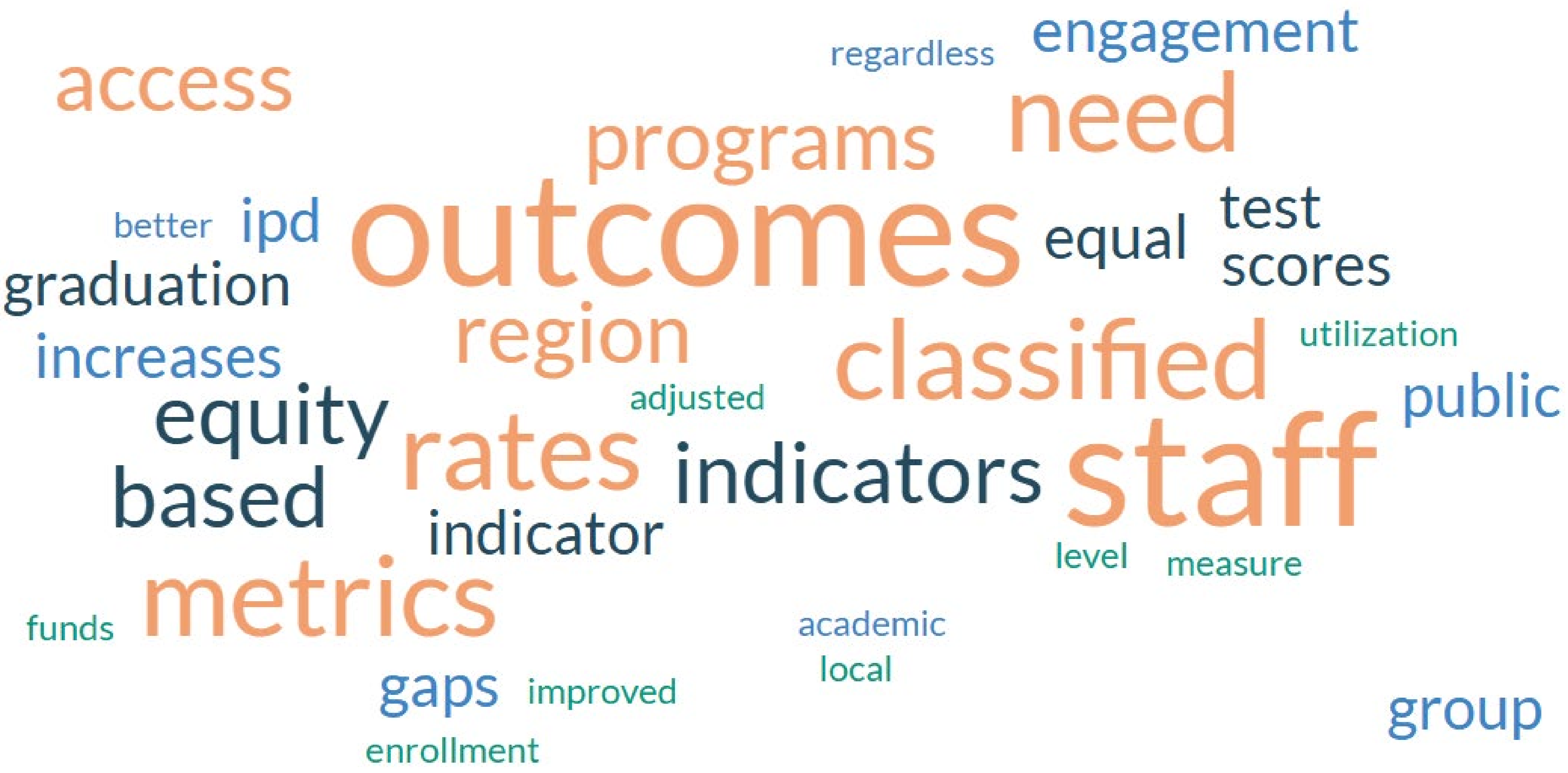
When it comes to local voters and tax burden…



When it comes to monitoring and accountability…



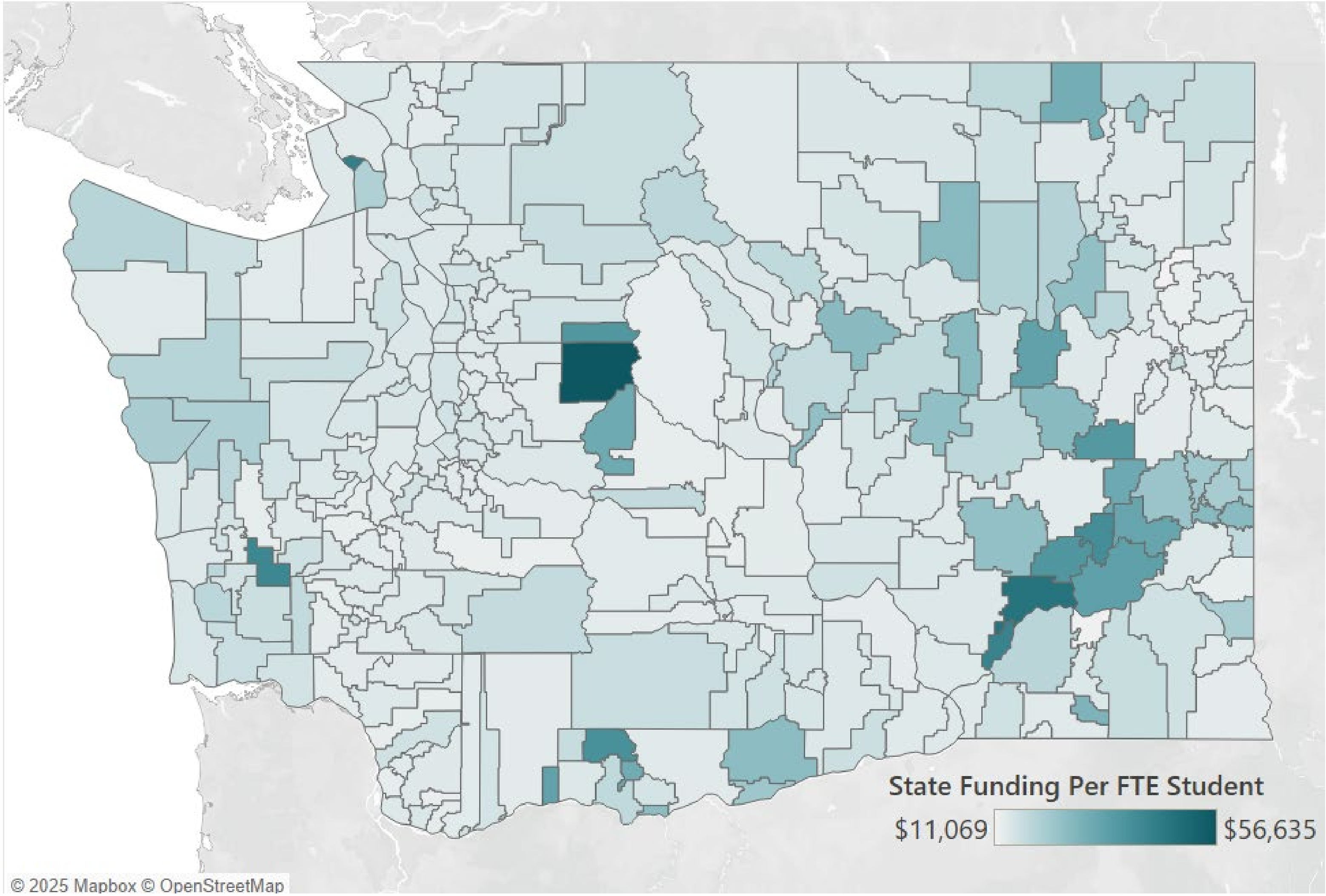
When it is designed to be efficient and stable…



State Funding Per FTE Student by School District

2023–24 School Year

Statewide Average: $13,934



Source: Office of Superintendent of Public Instruction

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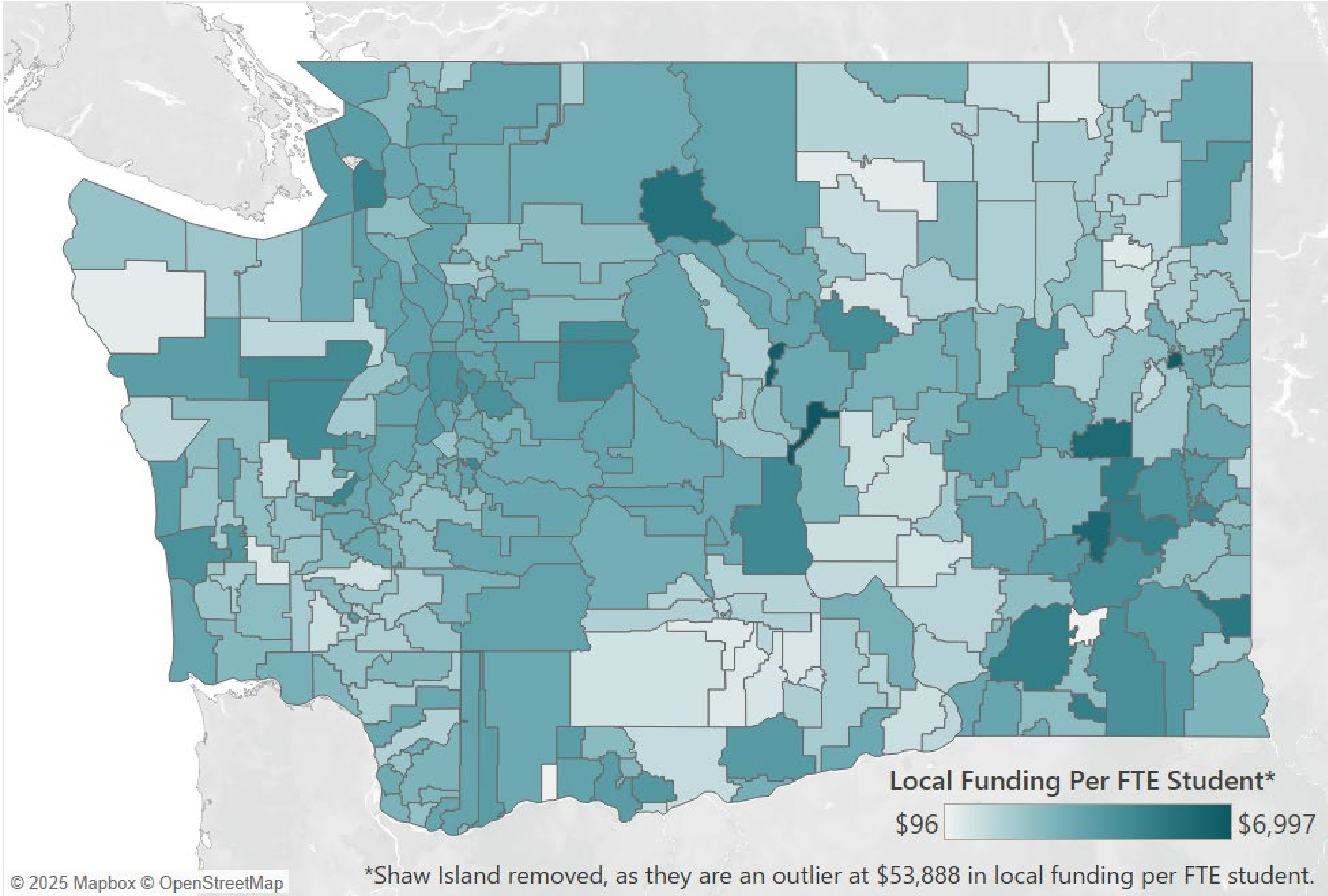
Local Funding Per FTE Student by School District

2023–24 School Year

Statewide Average: $2,751



*Shaw Island removed, as they are an outlier at $53,888 in local funding per FTE student.

Source: Office of Superintendent of Public Instruction

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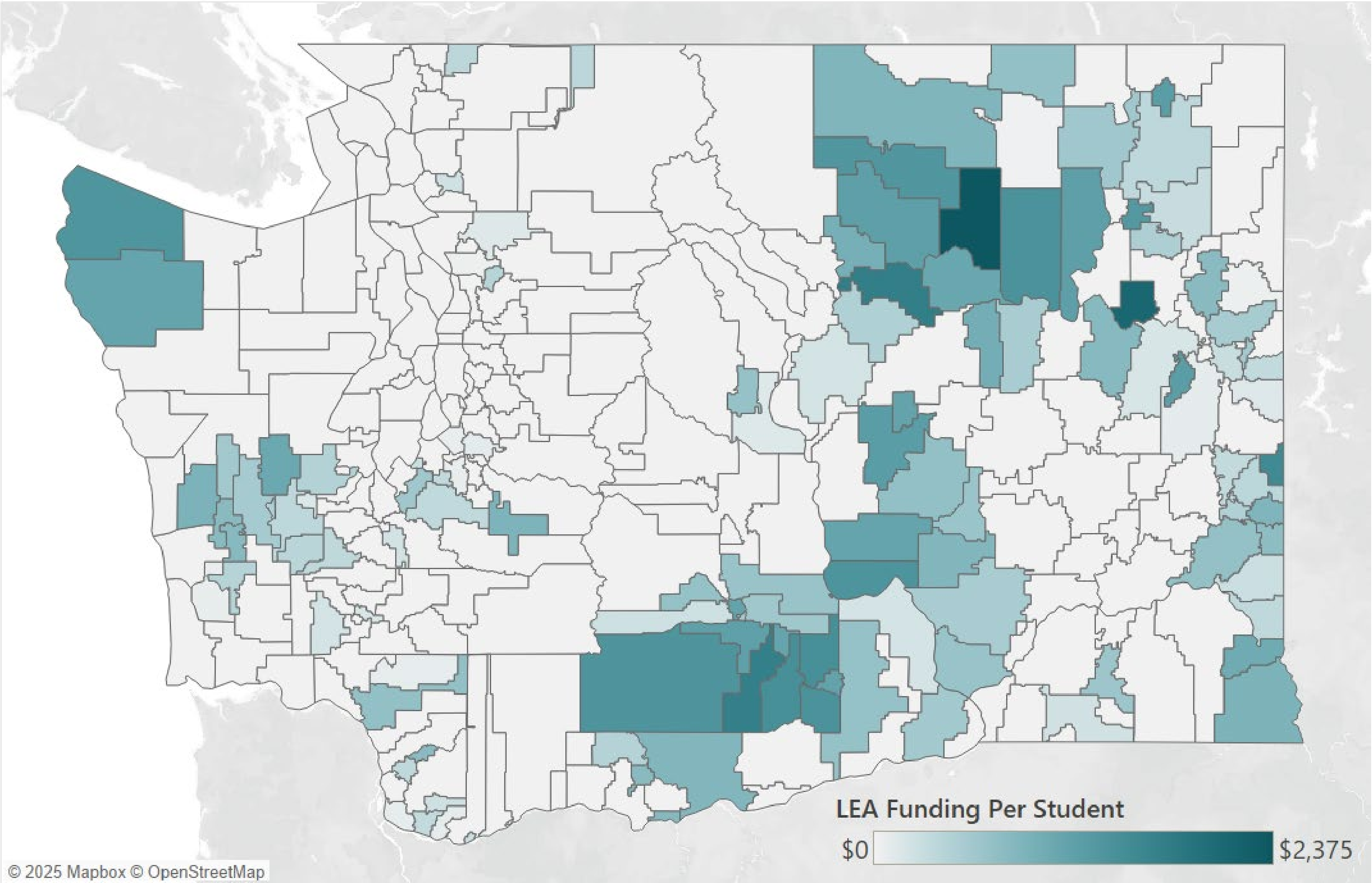
Local Effort Assistance (LEA) Funding Per FTE Student by School District

Estimated for the 2026 Calendar Year



Local Effort Assistance has a cap of $2,221 per FTE, but 15 districts exceed that amount slightly due to ALE enrollment limitation:

ALE enrollment exceeding 33% of a district's total enrollment does not generate Local Effort Assistance Funding

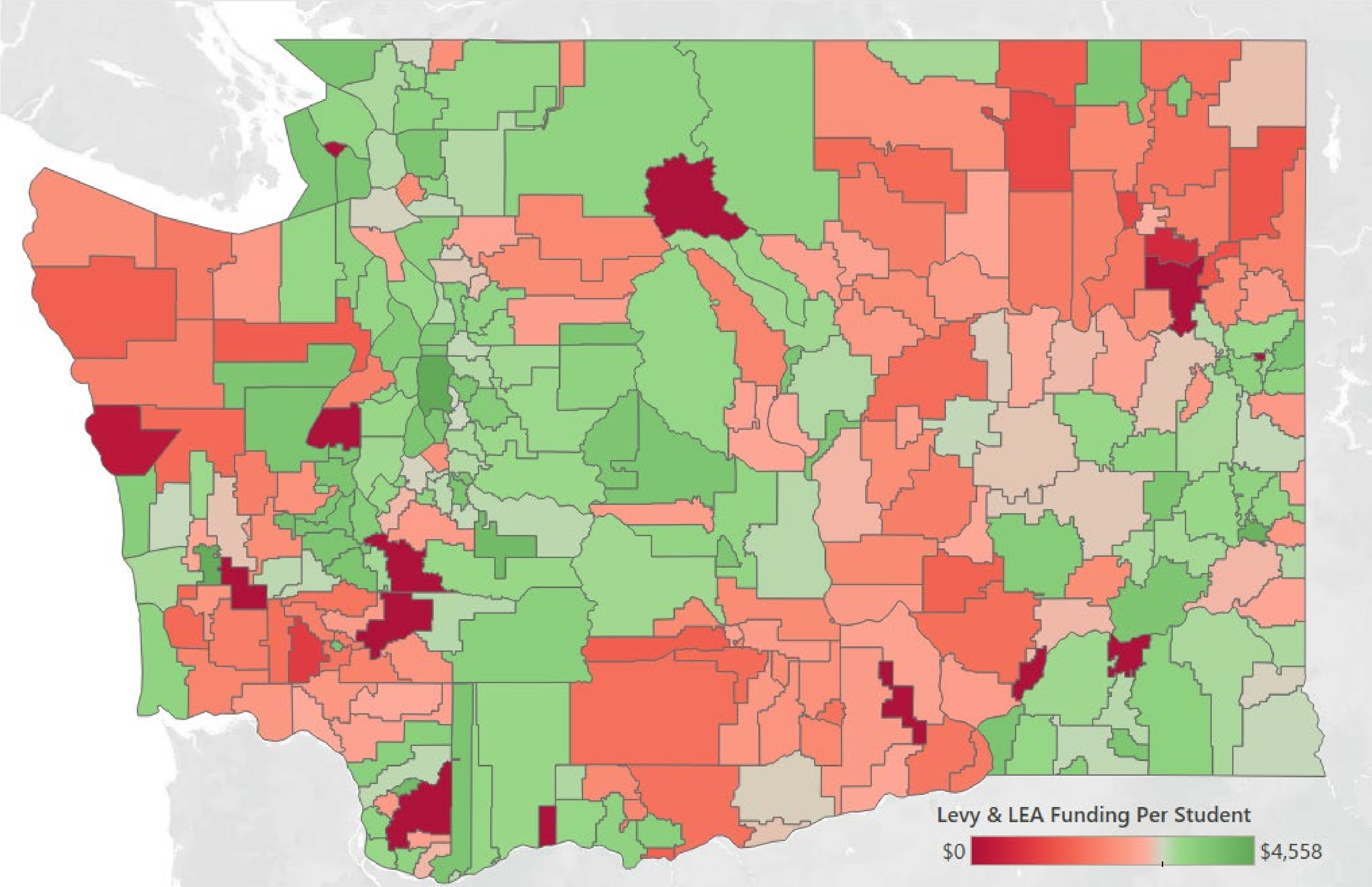
Example – Omak has 3,380 ALE students of 5,824 total students. Because that is over 33% ALE – they do not receive LEA for 1,459 students- reducing LEA by nearly $3 million

Source: Office of Superintendent of Public Instruction

Total Local Levy & Local Effort Assistance (LEA) Funding Per FTE Student by School District

Estimated for the 2026 Calendar Year

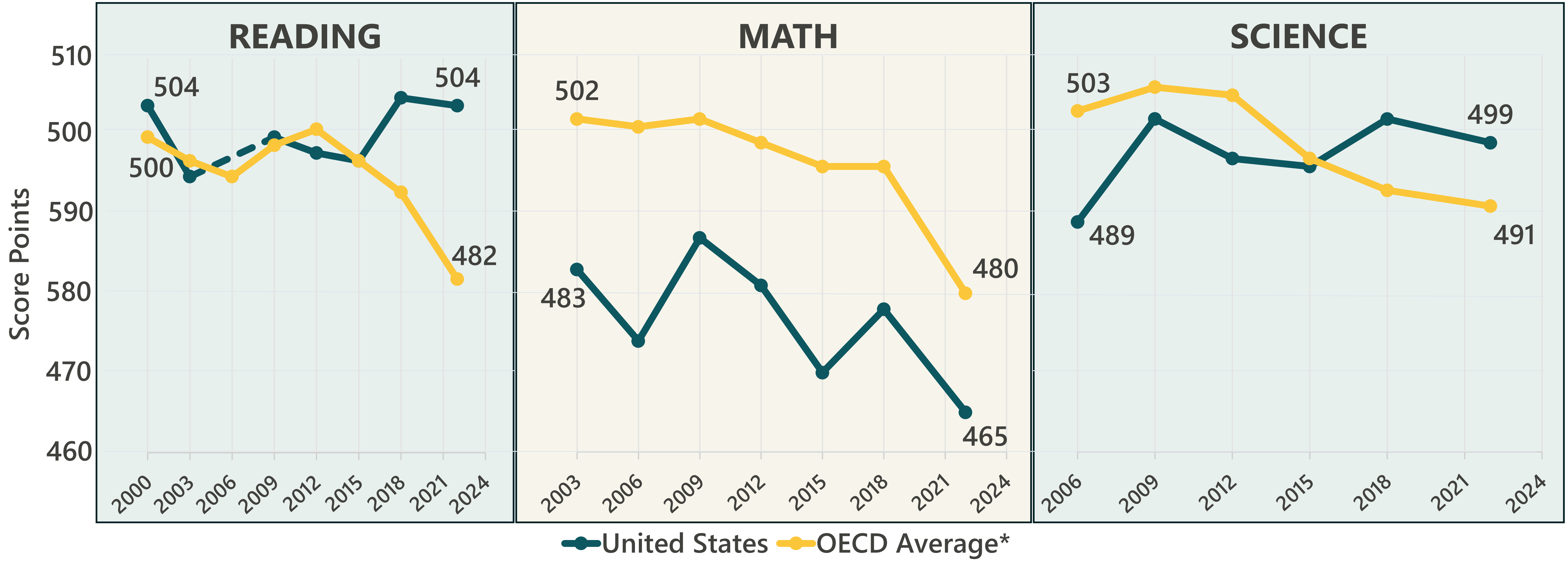
Statewide Average: $3,083.34



Source: Office of Superintendent of Public Instruction

Assessment Scores of 15-Year-Olds Over Time: United States vs. Worldwide

Programme for International Student Assessment (PISA)



*The Programme for International Student Assessment (PISA) is an Organization for Economic Co-operation and Development (OECD)-led assessment of 15-year-old students' knowledge and skills. The OECD consists of 37 democracies with market-based economies.

Source: Organization for Economic Co-operation and Development (OECD)

2024 Results from the Nation's Report Card

National Assessment of Educational Progress (NAEP)

5 states statistically significantly outperformed Washington in 4th grade reading.

4 states statistically significantly outperformed Washington in 8th grade reading.

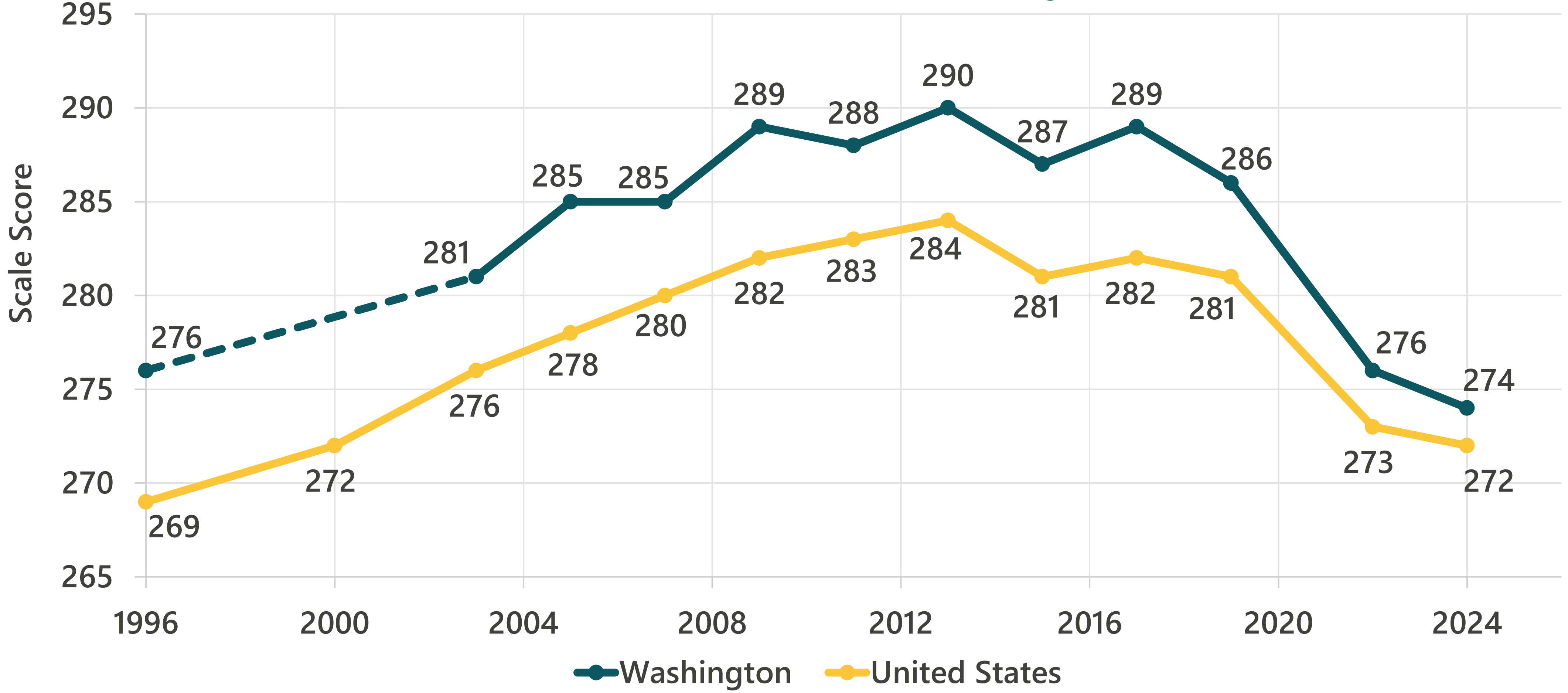
4 states statistically significantly outperformed Washington in 4th grade math.

14 states statistically significantly outperformed Washington in 8th grade math.

Source: National Assessment of Educational Progress (NAEP)

8th Grade **Math** Assessment Scores Over Time: Washington vs. United States

National Assessment of Educational Progress (NAEP)



Source: National Assessment of Educational Progress (NAEP)

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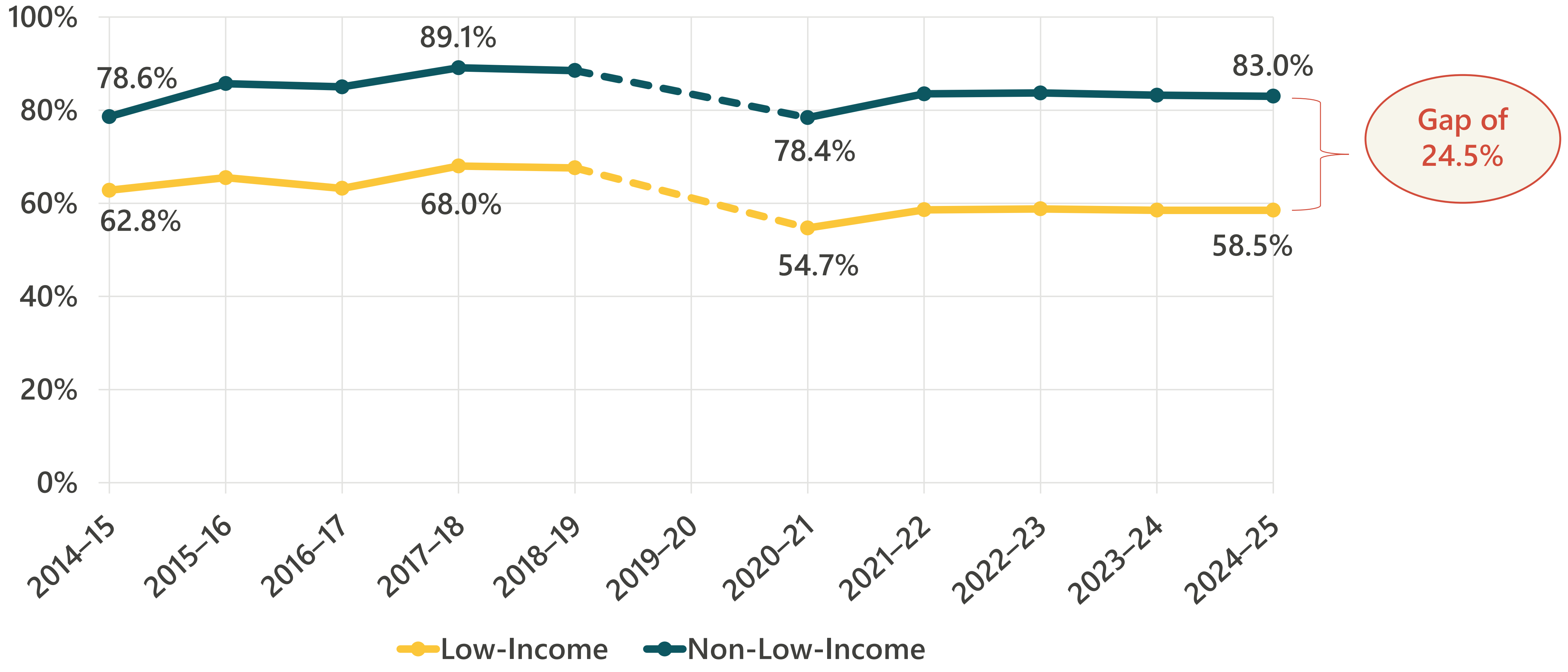
Income Level Achievement Gaps Persist in **ELA**

Students Demonstrating Foundational Grade-Level Knowledge Over Time



Source: Office of Superintendent of Public Instruction

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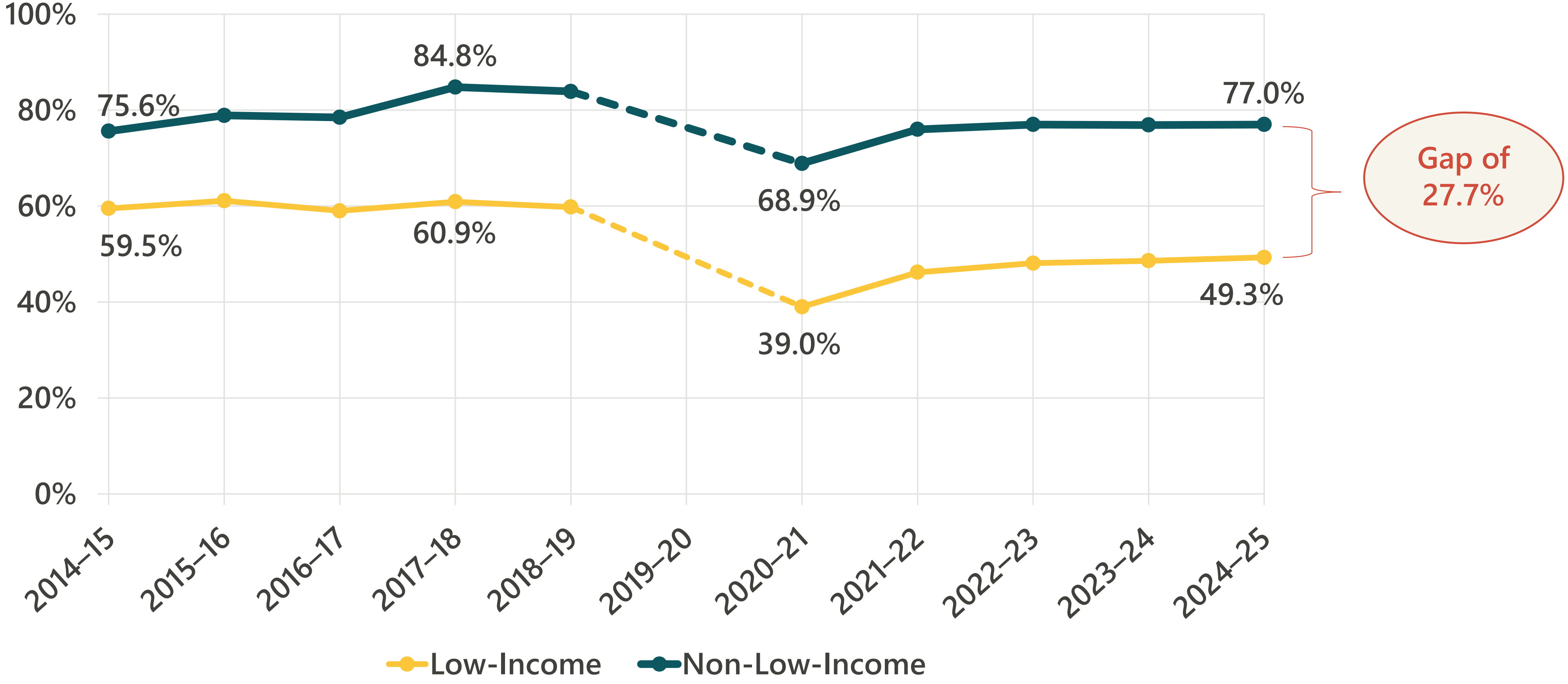
Income Level Achievement Gaps Persist in Math

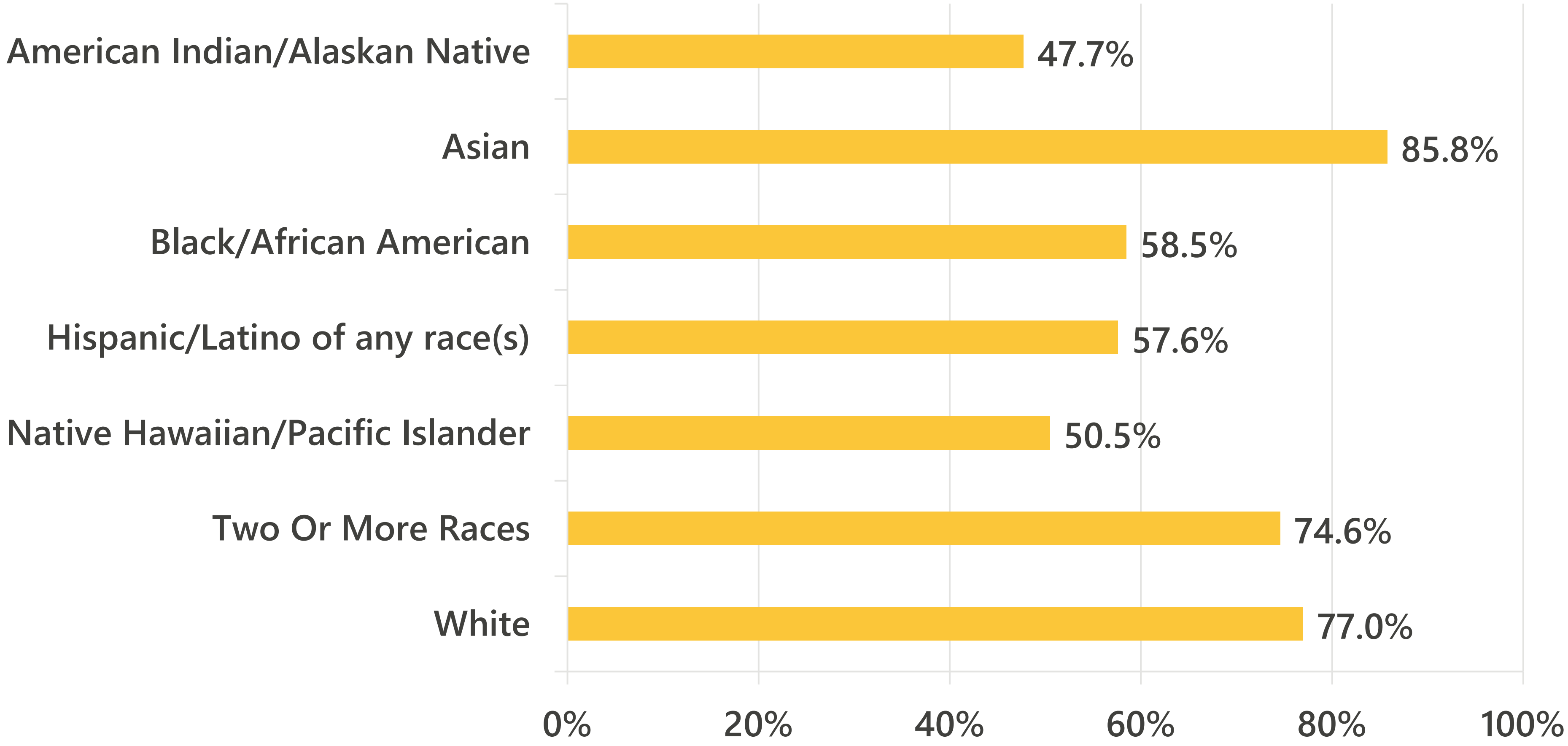
Students Demonstrating Foundational Grade-Level Knowledge Over Time



Source: Office of Superintendent of Public Instruction

Achievement Gaps Persist in **ELA** for Students of Color

Students Demonstrating Foundational Grade-Level Knowledge in 2025



Source: Office of Superintendent of Public Instruction

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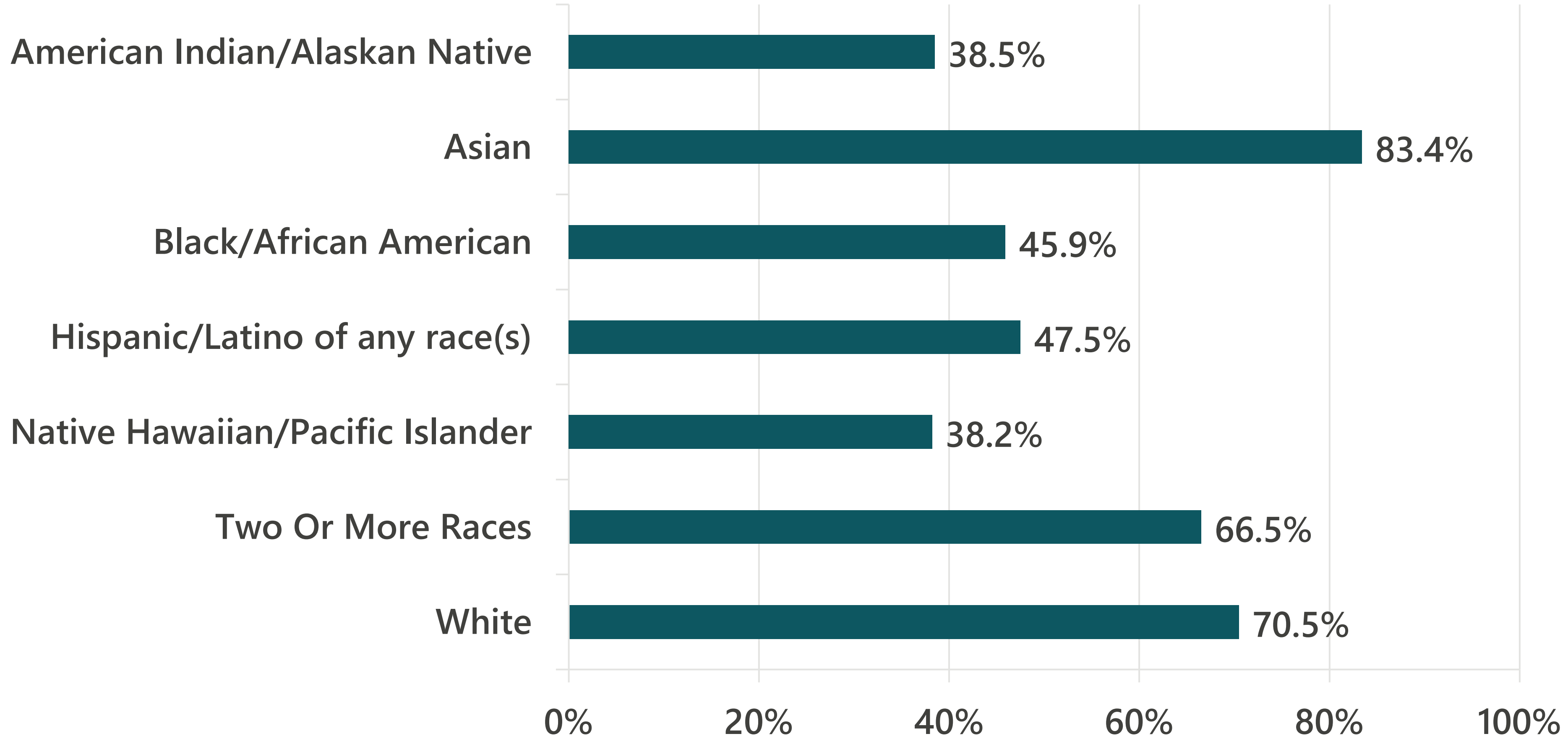
Achievement Gaps Persist in **Math** for Students of Color

Students Demonstrating Foundational Grade-Level Knowledge in 2025



Source: Office of Superintendent of Public Instruction

Closing Remarks

Washington State

Superintendent Chris Reykdal

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Next Steps

Next Steps

Questions or Requests for information Please email: govrelations@k12.wa.us

Q&A follow up

Webpage updated with today's materials

Subgroup meetings:

- Sept. 22, Sept. 30, and Oct. 8

Oct 16: Reconvene for Full group meeting #2 (9:00 - 12:00)

- Subgroup Report Out (Co-chairs)
- Exec. Summaries provided for each group
- Discussion and Q&A.

November 1: OSPI progress report to the legislature

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