Resource Accountability & Efficiency Executive Summary

Subgroup Co-chairs

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Recommended Options to Explore in 2026

1. Explore funding options that **dedicate specific funding for required purposes** or centralize certain funding or responsibilities where costs are generally outside of the control of school districts. Examples include insurance or utility costs, but could also extend to transportation fuel cost increases, school construction materials, etc.

2. Explore a **simplified funding formula with fewer categories and increased accountability**, while maintaining protections to ensure funding is driven to meet student needs based on economic, geographic, and demographic differences in communities. This exploration should include how a simplified funding formula would also address adequacy, limitations or accountability related to all salaries and salary growth.

3. Explore accountability, efficiency, and effectiveness measures to **evaluate opportunity gaps and persistent education issues to inform funding adjustments and support for improved student outcomes**.

Themes from Subgroup Meetings and Discussion

Funding Complexity and Transparency

The workgroup should explore ways to simplify the state funding formulas to build public trust, reduce confusion, and improve accountability and efficiency measurements.

Problems to Address:

- Complex funding systems confuse families and reduce trust.
- The complexity of funding leads to both transparency and trust issues due to inconsistent data reporting.
- Parents and families are less likely to engage in accountability discussions due to the implied complexity of the system. When they do engage, they are at a disadvantage in conversations due to the formulas.

Equity and Resource Allocation

The workgroup should explore efficiency and effective measures that ensure unique student needs are met based on program objectives. Students should be included in shaping recommendations, so outcomes reflect their experiences and needs.

Problems to Address:

- There continue to be disparities between districts and persistent gaps in student outcomes based on geography, student demographics, and economic factors. Measurements and metrics should address targeting resources and ensuring outcomes based on needs.
- There is a significant need to have a safety net in place to address students or populations that are different from state assumptions built into the funding models. Safety nets may be needed in all programs, not just special education.
- Rural vs. urban funding needs differ, and the funding formulas should address unique geographic issues in a manner that transparently indicates the reason for differences in cost.
- Some inefficiencies are not within a district's control (e.g. remote and necessary schools).

Accountability

The workgroup should explore accountability measurements that are based on program and funding objectives, reflect student needs, where students are, and where they come from, and authentically incorporate student voice, and implemented at state and local levels using multiple measures.

Problems to Address:

- Establishing accountability measures will first require clarity on program/funding goals and objectives. Once the state clarifies the program objectives, accountability measures can be established for resource allocation, program results, and inclusive processes.
- Accountability should reflect student needs and student voice. Students should also play a role in evaluating program success.
- There must be different ways to measure student performance and outcomes that are not tied to an individual test that is taken once per year. While this may play a role in system monitoring, it is inadequate as a stand-alone accountability measure.
- Certain accountability measures already exist that should be reviewed to determine if they can be used in other areas and how they may be improved to provide more transparency on inputs, processes, and outcomes.
- The goal of accountability and efficiency should not be limited to avoiding "binding conditions," but should support a funding system that advances the core purposes of public education.

Efficiency and Collaboration

The workgroup should explore options that encourage more districts to collaborate and take advantage of efficiency opportunities.

Problems to Address:

- The current funding models make it difficult to achieve cost savings through collaboration. In fact, some models discourage collaboration and cost sharing opportunities due to funding disincentives (e.g. small school factors).
- The current financial and other mandatory reports often create more burdens for partnerships and collaborative efforts.
- The state should review existing laws to ensure the public continues to have a right to access school district information, while also balancing that with a recognition that existing laws may divert resources away for education goals. An example is the public records act – where the public must have access to public records, but frivolous requests can impact student services and available funding.
- A shared definition of "efficiency" would make it possible to pursue and measure more effectively.

Flexibility and Local Control

The workgroup should explore options for continued local flexibility and control, balanced with clearer resource allocation expectations.

Problems to Address:

- The state should continue to provide flexible funding that allows districts to use state and local funding to address local student needs. This allows community voice and student voice to inform local decisions and districts to tailor services to their specific communities.
- The state should increase clarity on those elements of education that are required and must be implemented as part of the basic education program. The state currently does this with K–3 compliance and PSES compliance. The state should determine whether there are other required services (e.g. teacher-librarians, school counselors, school psychologists, etc.) that must be a part of each school system. The current state creates confusion and mistrust about what is funded, what is required, and who makes resource allocation decisions.
- Materials, Supplies and Operating Costs should be recognized as a fundamental part of the state's obligation, while maintaining local control for the use of allocations.

Redefining Basic Education and Funding Models

The workgroup should explore different funding models that may result in a different definition of basic education and a different method for the public and stakeholders to monitor resource allocation, efficiency, effectiveness, and program outcomes.

Problems to Address:

- The first element of redefining basic education, or evolving the current definition, should involve clarifying the measurable goals of specific programs for specific groups of students. It may also involve clarifying administration or operational goals for specific resource allocations.
- Weighted student-based funding models (California, Texas) vs. Washington's resource-based model may provide opportunities for different accountability, efficiency, and effectiveness measures.
- Funding for staff and staff salaries should be considered separately from other programs costs to ensure required services are not diminished due to increased salary and benefit costs.

Additional Workgroup Information

Specific Options Discussed by the Committee:

- Explore a simplified funding formula with fewer categories and increased accountability, while maintaining protections to ensure funding is driven to meet student needs based on economic, geographic, and demographic differences in communities.
- Explore options to increase parent, family, and student voice into funding decisions and accountability models. This includes increasing understanding of funding models for parents, families, and students to better inform funding decisions.
- Explore options to increase school board and superintendent understanding of their unique accountability roles, and early intervention options when financial insolvency warning signs are present.
- Explore increased transparency for school districts providing state required educational services, activities, and staffing levels. This includes improved clarity regarding what a required service is and part of a district's responsibility. This may include categorical funding requirements or new staffing ratio requirements.
- Explore funding formula options where some elements follow the student and other elements are dedicated to school facility support or districtwide costs.
- Explore accountability, efficiency, and effectiveness measures to evaluate opportunity gaps and persistent education issues to inform funding adjustments and support for improved student outcomes.
- Explore funding options to improve efficiency and effectiveness in the use of capital and operating resources to support equity for both rural and sparsely populated areas, as

well as dense, urban educational environments. This includes SCAP, small school funding, shared staffing, levy/LEA funding, and other cooperative options.

- Explore options to measure how the legislature, state executive offices, and regional educational organizations are fulfilling their responsibilities for supporting school districts, schools, and students.
- Explore options that increase cooperation and collaboration between and among school districts in serving students. This may range from operational cooperation (e.g. transportation), geographic cooperation (e.g. online students served by multiple districts), or educational service cooperation (e.g. CTE cooperatives, competency-based cooperatives, special education cooperatives, translation services).
- Explore funding options that dedicate specific funding for required purposes or centralize certain funding or responsibilities where costs are generally outside of the control of school districts. Examples include insurance or utility costs, but could also extend to transportation fuel cost increases, school construction materials, etc.
- Explore funding options for salary and benefits that increase accountability and address wage growth, regional costs, and equity between and among districts (e.g. consider a revised salary grid or schedule and compliance requirements).
- Explore best practices in accountability and funding models used in other states that include student outcome, efficiency, and effectiveness measures, and how those measures differentiate meeting the needs of individual students, specific groups of students, and entire schools or districts.
- Explore options for more frequent and inclusive processes for clarifying and refining the definition of basic education to ensure the current needs of students are met.
- Explore accountability systems that promote the use of funding for student outcomes and transparently report the impact of expenditures that support student outcome measures.
- Explore new options for safety nets or funding multipliers for communities with high concentrations of students with high cost needs outside of special education.

Subgroup Member Quote:

"Before [the workgroup] starts considering policies to improve our accountability system we need to determine what our goals are for our accountability system. Is the goal of the accountability system to make sure money is spent in specific ways, to ensure students have access to a high-quality education, and/or students have access to an equitable education? We need to have clarity of the goals of the accountability system to be able to design and implement a system that provides value to students, families, and communities across Washington…."