



Washington Office of Superintendent of
PUBLIC INSTRUCTION
Financial Resources

SAFS Tools and Resources

- The Enrichment Levy Pre-Ballot Approval form was updated on October 7 to reflect the inflation estimates from the state's September revenue forecast. The [file](#) is located on the [budget preparation page](#).
- An issue was identified with the August data used to populate the Carryover and Recovery Tool. The underlying data has been corrected, and the updated tool will be posted to the SAFS webpage this week. Districts are encouraged to review the tool again and verify their funding information using the corrected data. The latest file will be found on the [Tools and Forms webpage](#).
- The 2025–26 SEFA Publication is posted to the [ABFR webpage](#) under the SEFA dropdown.
- The 2025–26 F-196 pension reporting tool will be posted soon under the Tools section of the [Tools and Forms webpage](#).
- OSPI and SAO recently held an end of year webinar. Materials from that session can be found [here](#).

Levy Certification Request

Please forward a copy of your district's 2027 certified levy documentation to our office at your earliest convenience. These documents are needed to support our records and verify funding calculations.

S-275 Final Updates

S-275 final updates were due September 30. Districts that have not yet reported should submit their data **as soon as possible**. The system will be closing soon to allow for

rollover preparations ahead of the November 1 reporting period for 2026–27 school year personnel data.

Apportionment Advances

Apportionment advances are to be used to mitigate cash flow challenges that occur because of unforeseen emergencies. Statute ([RCW 28A.510.250](#)) allows OSPI to determine if the reason for the advance request meets the standard of an unforeseen emergency, and therefore qualifies for an advance. Advances of state apportionment are not to be budgeted and are not to be relied on as a recurring cash flow solution. Since apportionment advances are rare occurrences, it may feel like uncharted territory when you need to navigate this process. As a reminder, OSPI rules ([WAC 392-121-436 through WAC 392-121-443](#)) outline the process, including information needed to apply for an apportionment advance, maximum amount that can be requested, approval criteria, and more. OSPI needs adequate time to review, approve, and process the applications; we recommend that applications be submitted at least 10 days before our monthly apportionment payment process starts to ensure that any approved advances can be processed in the same month.

As a general rule of thumb, requests should be submitted by the 5th of each month. While requests will be considered as they are received, those submitted later in the month may not allow sufficient time for OSPI review and approval, and any resulting apportionment adjustments may need to be processed the following month.

Important Upcoming Dates

- October 19 – Enrollment reporting due
 - October 25 – 2025-26 F-196 due to ESDs
 - Nov 1 – S-275 Personnel Reporting for 2026–27
 - Nov 15 – 2025–26 F-196 due to OSPI
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Questions? Check out our website at www.ospi.k12.wa.us/policy-funding/school-apportionment. Or:

- Email: safs@k12.wa.us
- Phone: 360-725-6300
- The OSPI [Telecommunication Relay Services](#) number is 711 or 1-800-833-6384

Suggestion for a future monthly update? Let us know!

ALL STUDENTS PREPARED FOR POST-SECONDARY PATHWAYS, CAREERS, AND CIVIC ENGAGEMENT.

Led by State Superintendent Chris Reykdal, OSPI oversees K-12 public education in Washington state. Our mission is to provide funding, resources, tools, data and technical assistance that enable educators to ensure students succeed in our public schools, are prepared to access post-secondary training and education, and are equipped to thrive in their careers and lives.

