



## Washington School Finance: Exploring the History and Present-Day Challenges for Fiscal Equity

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In this forthcoming book chapter, the authors provide an in-depth description of the history and current issues pertaining to public school finance in Washington State, including how recent federal stimulus funding impacted resource levels. The state uses a resource-based funding model, where the amount of funds each school district receives is based on the district's enrollment level and a series of staffing ratios and salary schedules. In contrast, most U.S. states use a simpler, dollar-based funding formula that determines district funding levels using a per-student dollar amount. Dollar-based funding models typically include student weights that drive more state funds to school districts with greater need. Washington's resource-based model does not have weights and provides approximately equal per-pupil state funding regardless of local need. When combined with the state's local tax revenues, Washington's K-12 finance system provides higher per-pupil funding levels to districts serving wealthier student populations. The system creates racial funding gaps that systematically disadvantage Latinx and Pacific Islander students. Federal COVID-19 stimulus funds were allocated progressively with respect to student income level; however, these funds are temporary, and districts may need to reduce budgets or identify additional funds once the federal stimulus is expended. The chapter concludes with recommendations for further reading.

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**Abstract**

In this forthcoming book chapter, the authors provide an in-depth description of the history and current issues pertaining to public school finance in Washington State, including how recent federal stimulus funding impacted resource levels. The state uses a resource-based funding model, where the amount of funds each school district receives is based on the district's enrollment level and a series of staffing ratios and salary schedules. In contrast, most U.S. states use a simpler, dollar-based funding formula that determines district funding levels using a per-student dollar amount. Dollar-based funding models typically include student weights that drive more state funds to school districts with greater need. Washington's resource-based model does not have weights and provides approximately equal per-pupil state funding regardless of local need. When combined with the state's local tax revenues, Washington's K-12 finance system provides higher per-pupil funding levels to districts serving wealthier student populations. The system creates racial funding gaps that systematically disadvantage Latinx and Pacific Islander students. Federal COVID-19 stimulus funds were allocated progressively with respect to student income level; however, these funds are temporary, and districts may need to reduce budgets or identify additional funds once the federal stimulus is expended. The chapter concludes with recommendations for further reading.

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## **Washington School Finance: Exploring the History and Present-Day Challenges for Fiscal Equity**

This chapter explores the state school finance system of Washington State. We follow a similar outline as other chapters in this volume, starting with a general background, and then describing the current political climate, sources of revenue and trends over time, the distribution formula, and special consideration including capital outlay, employee benefits, charter schools, virtual education, and federal COVID-19 stimulus funding. We conclude with recommendations for future reading and research.

### **1. General Background**

#### **a. History**

Washington State's system of financing public education was initially established with the founding of the state in 1889 (Beadie, 2020; Thorpe, 1909). At that time, state responsibility over education was gaining in prominence nationally, particularly on the heels of failed efforts within the U.S. Congress to establish a national system of education (Beadie, 2016; Tyack et al., 1987). African American community groups and other activist groups during the Reconstruction era prioritized strong constitutional commitments to education that included anti-discrimination language and encouraged broader fiscal support for education beyond localities (Smallwood, 1978; Tyack & Lowe, 1986). Thus, during the state's first legislative session, lawmakers established the Common School Fund, which would generate revenues for public education primarily through sale of federal forest land (Plecki, 2000). The legislature determined that counties would also contribute a small portion of revenues and that districts would be permitted to raise revenues to support local schools. As in many states, education stakeholders have debated the balance of local and state support for public schools. Soon after the establishment of the Common School Fund, the state legislature passed a new state levy assessed on a per census child basis, in response to concerns that the Common School Fund did not provide ample provision for education (Theobald & Hanna, 1991).

Despite these initial commitments to the equitable financing schools, the first legislative session also set in place a school finance system that marginalized or excluded Indigenous groups and relied on the expropriation of land inhabited by Native Americans. The process of settler colonialism, led by White settler missionaries and political and military institutions, embedded fundamental inequities in the state's cultural, economic, and political infrastructure (Daza & Tuck, 2014). That process continues to present day and many stakeholder groups have pushed for reforms with varying degrees of success.

During the 1960s and 70s, a growing number of districts around the country began challenging the constitutionality of their state's system for financing schools. In 1971, Washington legislators commissioned a study of how the *Serrano v. Priest* decision in California may impact Washington school finance (Plecki, 2000). The state's first major judicial challenge, *Northshore v. Kinnear* in 1973,<sup>1</sup> was decided in the State Supreme Court in favor of the state (Theobald & Hanna, 1991). In the subsequent years, many districts were unsuccessful in passing local enrichment levies. In 1975, as many as 65 school districts, including Seattle Public Schools

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<sup>1</sup> *Northshore School District v. Kinnear*, 84 Wn2d at 725 (1974).

and several other large districts collectively representing 40 percent of students statewide, had levies fail twice in a row, placing education funding at severe risk. Seattle brought a new lawsuit and the state's Superior Court sided with plaintiffs in *Seattle v. Washington* (1977), ruling that the state legislature was responsible for “defining and giving substantive content to basic education” and funding basic education through a dependable tax source.<sup>2</sup> At that time, state legislators had commissioned a study of the state's school finance system, and educational organizations and citizen's groups were calling for major finance reforms.

In response to the Superior Court decision and ongoing efforts across the state to improve the finance system, the legislature passed the Basic Education Act of 1977, which established much of the state's current K-12 school finance policy structure. This act established the state's education goals, identified a specific number of hours of study required for each subject and grade level, and created a funding formula based primarily on student enrollment in each district. The purpose of the formula was to provide all students with equal educational opportunity to achieve common goals. The formula provided funding for specific staff and non-personnel resources and included separate funding strategies for remote schools, and other programs such as special education, bilingual education, and transportation. The legislature also passed the Levy Lid Act of 1977, which imposed limitations on the amount of local levy revenue districts can raise and prevented districts from spending levy funds on employee compensation (Gale, 1981). Under these two acts, the state is responsible for funding the entire share of what the legislature deems “basic education,” while local districts can add enrichments through local levies but are not expected to contribute funding for basic education. Since 1977, state legislators have altered levy lid policies, added an equalization program (Local Effort Assistance), and made changes to the definition of and resources provided under basic education, but the overall K-12 finance structure, including the lack of any “expected local share” for base funding has not changed substantially.

### **b. Notable constitutional language**

As noted earlier, successful court challenges in Washington stem in part from the state's strong constitutional language regarding public education. Section 1 of Article IX of Washington's constitution states the following:

It is the paramount duty of the state to make ample provisions for the education of all children residing within its boards, without distinction or preference on account of race, color, caste, or sex.<sup>3</sup>

The language is unique among states for two reasons. First, use of the phrase “paramount duty” implies the state must fund education before funding any other service.<sup>4</sup> When state constitutions describe a general duty or obligation to provide public education, courts have inferred that education funding is of equal priority to other state obligations. Second, the text specifically names that these resources are to be provided “without distinction” of student background. Other states make more broad reference to a “uniform” system of funding, and Section 2 of Article IX in Washington's constitution states that the “legislature shall provide for a general and uniform

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<sup>2</sup> *Seattle School District No. 1 v. State of Washington*, 90 Wn2d 476 (1978).

<sup>3</sup> Washington Constitution (1889), Article 9, Section 1.

<sup>4</sup> *McCleary v. Washington*, 269 P.3d 227 (2012).

system of public schools.” The text in Section 1 goes somewhat further in referring to a paramount duty and specifically naming groups for which the education finance system must not discriminate (Beadie, 2020). This portion of the constitution, Section 1 of Article IX, was the predominant basis for the state’s most recent constitutional challenge in *McCleary v. Washington*, which was again decided in favor of plaintiffs.

### **c. Descriptive statistics**

The state currently supports 295 school districts and 35 other local education agencies including tribal compact districts, independent charters, and other entities, which collectively operate 2,500 schools and serve approximately 1 million students. Table 1 provides some basic descriptive statistics for these school districts. The first column shows statewide averages, and the next three columns show averages disaggregated by school poverty rate. School and district counts correspond to the 2021-22 school year, but all other figures represent a three-year average from 2019-20 to 2021-22. Student racial/ethnic categories are somewhat reflective of national averages, except the state’s public schools enroll a greater percent of students who identify as Asian and smaller percent of students who identify as Black, relative to national averages (National Center for Education Statistics, 2020).

The next three columns of Table 1 divide schools into three groups based on student poverty rate (with an equal number of schools in each group). Disaggregating racial/ethnic categories by school poverty rate highlights how students in Washington are segregated across race and class. For example, Table 1 shows that among lower-poverty schools, students who identify as White represent 62% of students, whereas 3% and 13% identify as Black or Latinx, respectively. In higher-poverty schools, the average percent of students who identify as Black or Latinx is 7% and 44%, compared to 32% for White students. In other words, historically marginalized students of color are two to three time more likely to attend a high-poverty school than a low-poverty school, while White students are half as likely to attend a high-poverty school as they are to attend a low-poverty one. Similar patterns emerge among the state’s special enrollment classifications. Students placed in gifted programs are more likely to attend lower-poverty schools, while those receiving special education services and students classified as multi-language learners as well as migrant, residentially mobile, and homeless students are all substantially more likely to attend higher-poverty schools.

In the next subsection, we discuss the current political climate, including legislative makeup, union representation, notable advocacy groups, and recent policy changes.

< Insert Table 1 here >

## **2. Current Political Climate**

### **a. Legislative makeup**

The Washington State Legislature is made up of a House of Representatives including 98 members (two for each of the 49 legislative districts) and a State Senate, which includes 49 senators and the state’s Lieutenant Governor who serves as Senate president. As of January 2021, Democrats control both houses, with a 57-41 majority in the House and a 28-21 majority

in the Senate. Washington's legislative sessions run every year, but the state budget is debated only during odd-numbered years, during which sessions last 105 days. During even-number years, legislators meet for 60 days, and the Governor is permitted to call special 30-day sessions at any point during the year.

Most positions in the Executive Branch are elected positions including the Governor, Lieutenant Governor, Attorney General, the Superintendent of Public Instruction, and other positions. Democrats have held the Governor's office since 1985. Washington's judicial branch includes the State Supreme Court, Appeals, and Superior, with district and municipal courts addressing misdemeanor crimes and smaller claims. Judges at all three major levels are elected, while district and municipal judges can either be appointed or elected depending on local regulations.

### **b. Union representation and engagement**

The state has strong teacher unions and wide participation that includes 98 percent of the state's teachers (Corcoran & Stoddard, 2011; Strunk et al., 2018). The Washington Education Association is a statewide union, affiliated with the National Education Association as well as regional and local district affiliates. An analysis of teacher union strength placed Washington 10th across all 50 states (Winkler & Zeehandelaar, 2010). That study considered thirty-seven factors across five areas: resources and membership, political involvement, scope of bargaining, state policy context, and perceived influence based on an originally collected survey of stakeholders in each state. The state ranked third overall in resources and membership, behind only New York and New Jersey, but tied with Hawaii and Minnesota. Annual revenues and membership rates of WEA helped increase Washington's rank of union strength. The next two strongest areas are perceived influence and scope of bargaining. Key education stakeholders were surveyed about the extent to which (a) teacher unions influence education policy relative to other influential entities, (b) state politicians rely on teacher union support to get elected, and (c) state education policy aligns with union preference, among other issues. Survey respondents suggested that unions play an important role in guiding education policy in Washington, and the state ranked 9th overall based on these survey measures (Winkler & Zeehandelaar, 2010). Washington teacher unions benefit from a relatively wide scope of bargaining; teacher strikes are illegal but are not uncommon in part because no law establishes a penalty (Gillespie, 2018; McKenna, 2006), and collective bargaining with local districts is considered mandatory. The state's unions are less powerful with respect to involvement in politics, ranking 48th in union representation among Democrat and Republican convention delegates and 29th in the percent of state political candidate campaign contributions donated by teacher unions.

The state union and local affiliates played a key role in the implementation of recent finance reforms, ensuring a greater share of funds were spent "in the classroom" on instructional resources including teacher compensation, supports, and materials. In 2018-19, school districts had access to a substantial infusion of funding as part of House Bill 2242 and Senate Bill 6362 (Sun et al., 2022).<sup>5</sup> These two bills were enacted in response to the *McCleary v. Washington*, the most recent school finance State Supreme Court case (discussed in greater detail below). While districts have some flexibility in how new funds were allocated, a substantial portion of new funds were targeted towards increases in teacher salaries, consistent with recent research linking

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<sup>5</sup> Engrossed Second Substitute Senate Bill 6362 (Chapter 266, Laws of 2018, regular session) and Engrossed House Bill 2242 (Chapter 13, Laws of 2017, 3rd special session)

patterns of educational spending following a state school finance reform to state teacher union strength (Brunner et al., 2020).

### **c. Other advocacy and interest groups**

In addition to strong local unions, Washington is home to a wide array of advocacy and interest groups. Several education philanthropic organizations are headquartered in the greater Seattle region, including the Bill and Melinda Gates Foundation, the Ballmer Group, and the Raikes Foundation. In recent years, the Gates Foundation has supported traditional public school initiatives as well as proposals to expand the number of charter schools in the state (Shaw, 2005; 2011; Rosenthal, 2012). The Ballmer Group has made substantial investments in higher education scholarships to support the youth mental health and educator workforce (Balta, 2021), while the Raikes Foundation supports a broad set of initiative around education and youth homelessness.

Several community activist groups also have influence over education policy in Washington, including the League of Education Voters, Southeast Seattle Education Coalition, the Equity in Education Coalition, Supporting Partnerships in Education and Beyond, Black Education Strategy Roundtable, the State Parent Teacher Association, OneAmerica, and local affiliates of the National Association for the Advancement of Colored People. Other active professional organizations include the Washington State School Directors Association, the Washington Education Research Association, and Association for Washington School Principals.

### **d. Recent school finance litigation and policy reforms**

As noted above, unions and community activist groups were critical during the recent state school finance litigation as well as during the implementation of the ensuing reforms. In 2007, school districts, local unions, and several families filed a lawsuit alleging the state's finance system was not meeting the state constitutional requirements quoted earlier. The *McCleary v. Washington* case was ultimately argued before the State Supreme Court and decided in favor of plaintiffs. The decision, reached in 2012, called on state legislators to expand the definition of basic education and provide funding to support the resources guaranteed through the new funding formula. Figure 1 presents a timeline of the court case and legislative reforms that followed. Two bills were passed prior to the final court decision. House Bill 2261 (2009) created the Prototypical School Funding Model in place today. The bill did not outline specific funding amounts or revenue sources, but these details were included and authorized in House Bill 2776 (2010). As part of the *McCleary* decision in 2012, the court determined that additional provisions were needed to meet the constitutional requirements for funding public education. Finally, House Bill 2242 further expanded resources embedded in the Prototypical School Funding Model and created a new educator salary allocation model that relied on a regionalization factor tied to local cost of living. The bill also increased state property tax and lowered local levy lids – a process sometimes referred to as the “levy swap” because for many households, the change simply exchanged local property taxes for state property taxes (Bazzaz & Morton, 2019).

When the Supreme Court determined that House Bill 2242 provisions were not on a fast enough timeline, legislators passed Senate Bill 6362 which accelerated by one year the full phasing in of House Bill 2242 from 2019-20 to 2018-19. After agreeing to large salaries



increases in 2018-19, and under new local tax limitations, districts around the state faced substantial budget shortfalls by 2019. In response, the state increased levy lids up to the lesser of \$2,550 per student or \$2.50 per \$1,000 of assessed values through Senate Bill 5313, allowing districts to raise sufficient local enrichment funds to support ongoing initiatives. In response to the COVID-19 pandemic, the state expanded funding for nurses and counselors during the 2022 legislative session through House Bill 1664. Recent studies of these reforms show that all districts experienced increases in overall funding; however, the regionalization factor and other adjustments targeted the largest increases to wealthier districts serving fewer shares of low-income students and students of color (e.g., Knight & Plecki, 2022).

< Insert Figure 1 here >

### **3. Sources of Revenue**

#### **a. Tax revenues**

School districts receive tax revenues from local, state, and federal sources. Local school districts have flexibility to raise local funding to support either capital investment or current expenses (Jackson & Thomas, 2022). Washington school districts are permitted to run elections for long-term bonds to pay for major school construction and maintenance projects; enrichment levies to pay for additional staff members, salary increases, or materials; transportation levies to pay for school buses; or capital projects levies to pay for major school construction and maintenance, physical equipment, and infrastructure. A capital project levy can be designated as technology levy if the district commits to purchasing technology with the funds generated. Local tax limitations, or “levy lids” were increased in 2010 to 28 percent of total funding (up from 24 percent). House Bill 2242 (2017) reduced levy lids to the lesser of \$1.50 per \$1,000 of assessed value or \$1,500 per student, but levy lids were then increased (under SB 5313, 2019) to the lesser of \$2.50 per \$1,000 of assessed value or \$2,550 per student (OSPI, 2020b).

State tax revenues are generated primarily through property and sales tax revenues and a unique tax called the Business and Occupation tax, which taxes gross receipts rather than business profit or income (WA Dept. of Revenue, 2022; LEAP, 2019). Washington levies several other excise taxes on real estate, public utilities, alcohol, tobacco, marijuana, and other goods and services, but the state is one of seven that does not levy income tax. The Tax Foundation (2019) ranks Washington’s tax revenue system among the most regressive in the nation, resulting from a lack of any income tax and heavy reliance on sales tax. Lower-income households pay a higher percentage of annual income on goods subject to sales tax and are disproportionately impacted by sales taxes (Brunori, 2016). The state levies a 6.5% sales tax and localities levy an average of 2.79% sales tax rate, implying a statewide combined state and average local sales tax rate of 9.29% as of January 2021, the fourth highest among all other states (Cammenga, 2022). The state collects an average of \$2,118 per capita in sales tax (ranked 2nd) and Washington consistently ranks in the top five among states in terms of the percent of government revenues supported through sales tax, ranging from about 35 to 45 percent, depending on the year. The state’s property taxes are closer to national averages. Cammenga (2021) estimates the state collects \$1,645 per capita in property tax rates (ranked 22nd among states).

The state maintains several other tax revenue streams that support public education. The state recently added a capital gains tax that generates funding for early childhood education and subsidized childcare. That tax is currently being challenged through litigation, as the state's supreme court has generally interpreted Washington's constitution as prohibiting a progressive state income tax (Blanford, 2022). Among other taxes, local school districts and the state collect taxes on timber, although timber tax revenues are not substantial proportion of total district or state budgets. All together these taxes generate approximately \$55 billion for the 2019-21 Biennium (Senate Ways & Means Committee, 2021). Public schools in Washington also receive federal funding, through Title programs outlined in the Every Student Succeeds Act. In the 2020-21 school year, federal, state, and local tax revenues generated approximately \$1,000, \$12,500 and \$4,000 per student, for a total of \$17,500 per student, on average statewide. Funding for school year 2020-21 was unique, given substantial federal stimulus funding, which we describe in a separate section later in this chapter. In the subsection below, we describe how local, state, and federal tax revenues in Washington have changed over time.

#### **b. Tax revenue trends over time**

As shown in Figure 2, local, state, and federal tax revenues in Washington were relatively flat from 1994-95 through 2012-13 after adjusting for inflation. State tax revenues increased slightly during the economic boom of 2005 to 2008 but declined during the Great Recession. State funding starts gradually increasing in 2013-14, when HB 2242 began providing funding for additional staffing and other resources. That bill is sometimes referred to as the "McCleary Fix," since it addressed much of the legislative mandates outlined in the *McCleary v Washington State Supreme Court* decisions. State funding increases at an even quicker pace in 2018-19, when the state passed SB 6362 to speed up the timeline of HB 2242. Local tax revenues were even more stable over this period, declining only once in a 27-year window, in 2018-19, when the state passed binding levy lids. Similarly, federal tax revenues are stable over time, with slight increases aligned with the Great Recession and the COVID-19 pandemic. We next discuss how these funds are distributed across school districts.

< Insert Figure 2 here >

### **4. Distribution Formulas**

#### **a. Regular Education Program**

Washington allocates funding to school districts through an enrollment-driven funding formula which is unique for at least two reasons. First, the state does not have any expected local share, meaning that base funding is provided completely by the state. All local tax revenues support capital and facilities projects or are considered enrichments on top of the base funding. The base level of funding, which supports what is formally defined in Washington as the "Program of Basic Education," is paid completely by the state (OSPI, 2022; 2020a). This approach is used by only seven other states, including Delaware, Idaho, Indiana, Nevada, New Mexico, North Carolina, and Vermont (Verstegen, 2018). In all other states, local districts are expected to contribute a portion of basic funding through local taxation, and wealthier districts

typically contribute a greater percentage of the base allotment (Houck & Debray, 2015; Martínez, 2021; Martínez & Heilig, 2022; Needham & Houck, 2019; Rolle et al., 2008).

Second, Washington uses a resource-based funding formula, where the amount of funding each district receives is based on a set of staffing ratios, multiplied by prespecified salary levels, with additional funding for special student populations, materials, and transportation. Only seven other states used a resource-based model as of 2019-20, Alabama, Delaware, Idaho, South Dakota, Tennessee, West Virginia, and Wyoming (EdBuild, 2020). Most states use a dollar-based formula, where each district receives a set dollar amount based on student enrollment and other factors, and legislators make changes to the base allotment dollar amount, rather than specific staffing ratios (Verstegen, 2011). Under Washington's resource-based funding formula, staffing ratios are based on a prototypical school model which distributes funds based on characteristics of the district, in particular total student enrollment.

Table 2 shows the staffing ratios for teachers and all other staff categories. First, the number of funded full-time equivalent (FTE) teachers is based on each district enrolment divided by class size for each grade (row 1), multiplied by one plus a planning time factor. The planning time factor for school year 2020-21 is 15.5% for elementary grades (K-6) and 20% for secondary grades (7-12), as determined by the state legislature. Thus a district with 170 grade K-3 students would receive funding for 10 teachers, plus an additional 15.5% planning time factor for a total of 11.55 teachers. Next, the number of all other FTE staff is determined through staffing ratios as shown in the bottom portion of Table 2. For example, a district with 600 high school students would receive funding to hire 2.539 guidance counselors and 0.096 nurses. To determine the specific funding amount for each district, the state multiplies each FTE by a statewide salary amount for each staff type (e.g., \$68,937 for all certificated instructional staff in 2021-22, OSPI, 2022). HB 2242 included a regionalization factor, that adjusted this funding upward by 6, 12, or 18 percent, for districts with above average property values. Finally, the funding formula for the Program of Basic Education includes districtwide support, including funding for 0.628 FTE technology specialists, 1.1813 facilities, maintenance, and groundskeepers, and 0.332 warehouse, laborers and mechanics for every 1,000 students. Districts also receive funding for central office administrators equal to 5.3% of the FTE units generated by the formula for K-12 teachers. While these staffing ratios determine district funding rates, districts have wide flexibility in the staff they choose to hire, subject to collective bargaining agreements (OSPI, 2020a).

#### **b. Tax base equalization through the Local Effort Assistance program**

Property values vary widely across school districts, resulting from a long history of redlining and racist housing practices in every major U.S. city, especially from the 1920s to present day (Gregory et al., 2022; Lukes & Cleveland, 2021; Rothstein, 2017). Thus, when districts pass local tax levies, the same level of taxation generates vastly different tax revenues, depending on the local property values for each district. Washington has a program called Local Effort Assistance (LEA) that provides tax base equalization funding for districts that pass local levies. In 2021, 284 out of 295 school districts in the state passed levies for enrichment programs, and 166 were eligible for LEA (down from 176 and 177 the prior two years). In calendar year 2021, districts received a total of \$305 million (OSPI, 2022), or about \$300 per student (Knight & Plecki, 2022). LEA is designed such that any district assessing a tax rate of \$1.50 per \$1,000 of assessed value generate at least \$1,550 per student. This equalization is still

below the local revenues per student generated by the average district statewide, of \$2,028, for districts with levies (OSPI, 2022).

### **c. Compensatory funding for students in poverty**

The state's funding for basic education has only one program that distributes funding based on a student's household income, called the Learning Assistance Program (LAP). While the funding is based on the percent of a district's students eligible for free and reduced-price lunch, the purpose of LAP is to support students scoring below grade level in math, reading, and language arts. Specific funding amounts for LAP are tied to the prototypical school model. For the prototypical class size of 15 students, the formula allocates 2.3975 hours per week of additional instruction. This funding ultimately results in approximately \$380 per student for the typical district, or about \$600 per student for the typical high-poverty district and \$250 per student for the typical low-poverty district (Knight & Plecki, 2022). As part of HB 2242, the state added a program within LAP that targets high-poverty schools, those with at least 50% of students who are eligible for free or reduced priced lunch. Under the change, districts receive an additional 1.1 hours per week of instruction hours each prototypical class size of 15 students, and district must target those funds to the schools from which they were generated.

## **5. Capital Outlay and Debt Service**

As noted, in addition to enrichment levies to support ongoing operations expenditures, districts in Washington can levy capital projects levies, transportation vehicle levies, and longer-term bonds. To pass local levies, districts need a majority approval from local voters and a 60% approval rating to pass bonds. The state provides some capital aid through the School Construction Assistance Program, but the program does not reimburse all costs and districts are required to provide their own matching funds, which can pose risks. The Vader School District, for example, became financially insolvent and was absorbed into Castle Rock school district in 2007 after failing to pass school bonds for several years (LaBoe, 2007). School construction and other expenses outside ongoing maintenance are not considered part of the Basic Program of Education, and thus not part of the State's constitutional obligation, as determined in the *McCleary v. Washington* case. A new lawsuit challenges that interpretation, arguing that Washington needs to increase K-12 capital funding as part of its commitment to basic education (Cowan & Denkmann, 2022; *Wahkiakum v. State*, 2022).

## **6. Employee Benefits**

All full-time state employees in Washington receive fringe benefits on top of compensation, which include support for healthcare and retirement. Healthcare procurement decisions are consolidated under the School Employees' Benefits Board, a nine-member board similar to the Public Employee Benefits Board for all state employees. The board determines employee eligibility and enrollment policies. Instead of local bargaining for medical, dental, vision, and other insurance benefits, bargaining over dollar amounts for health care benefits take places at the state level, between the Governor and a representative coalition of school employees.

Educators receive state funding for their retirement as part of the state's retirement plan. The state's pension program is supported in part by the Pension Funding Stabilization Account, part of the Washington State Near General Fund.

## **7. Charter School Funding**

Washington's first charter schools were established through a voter initiative in 2012; however, a 2015 Supreme Court decision ruled charter schools were not common schools and thus could not accept state funding (Washington State Board of Education, 2022). In 2016, the legislature authorized funding for charter schools through SB 6194, re-establishing a legal framework for charters in the state. The number of new charters is capped to 40 over a five-year period with no more than eight in a given year. Charters receive state funding through the Washington Opportunity Pathways Account, which receives funds from an in-state lottery that are not otherwise dedicated to debt service of two Seattle sports stadiums or the Exhibition Center. The state uses the same prototypical school funding model used in the traditional public school sector to determine the level of funds for charter schools.

## **8. Nonpublic School Funding**

Private funding for public education comes from a variety of sources. The most public forms include large donations from private philanthropies and parent-teacher organizations and associations. Like other states, analyses have uncovered resource disparities resulting from the fundraising efforts of parent groups (Rowe, 2017). While some districts have experimented with redistribution plans, the state does not have a robust regulatory framework governing private donations of school funding.

## **9. Virtual Education**

Virtual education in Washington is supported through OSPI's alternative learning experience (ALE) program and receives state funding on a per-student basis (RCW 28A.250.005). The ALE program is designed to provide education opportunities outside traditional settings, and many of these options are fully online or hybrid programs (Washington State Auditor's Office, 2018). In 2011, the legislature expanded regulations pertaining to the quality of online courses through HB 2065. Further regulations including required audits were added in 2013 through SB 5946. The number of students enrolled has grown over time, particularly during the COVID-19 pandemic. The state estimates a 35% increase in enrollment from 2019-20 to the 2020-21, up to about 17,000 full-time students, representing about 2% of statewide enrollment (Furaro, 2021). A larger number of students, about 3-4% statewide, attend at least one online class (Nelson, 2018). An analysis reported in Furaro (2021) found much of this increase was driven by students transferring to for-profit online learning companies because of the pandemic. The per-student funding rate for ALE is lower than what districts receive for regularly enrolled students, but with the increase in hybrid ALE enrollment potentially sustaining after the pandemic, some advocates have called for equalizing this funding (OSPI, 2020c).

## 10. Federal COVID-19 Funding

Washington received \$2.9 billion in federal funds during the COVID-19 pandemic across the three major stimulus bills (National Conference of State Legislators [NCSL], 2022). The Coronavirus Aid, Relief, and Economic Security Act (2020), the Coronavirus Response and Relief Supplemental Appropriations Act (2021), and the American Rescue Plan Act (2021) provided about \$217 million, \$825 million, and \$1.9 billion, respectively, and these bills are commonly known as the Elementary and Secondary School Emergency Relief, or ESSER I, II, and III (NCSL, 2022). The state education agency, OSPI, keeps 10% of these funds and allocates the rest directly to school districts, providing \$2.6 billion or about \$2,300 per student. Districts have three years to spend funds, up until September 2024, averaging about \$760 per student per year for the typical district, roughly a 4.5% increase in funding for three years. A May 2022 U.S. Department of Education letter described a new timeline that allows districts to request additional time to spend funds (Lieberman, 2022; Rodríguez, 2022). The specific amount of funds each district receives varies widely because funds are distributed according to the Title I formula, which is tied to the number of low-income students attending each school district. Federal lawmakers distributed these funds progressively with respect to student poverty, in part, because during the last recession, higher-poverty district bore a disproportionate share of state budget cuts (King, 2020; Knight, 2017).

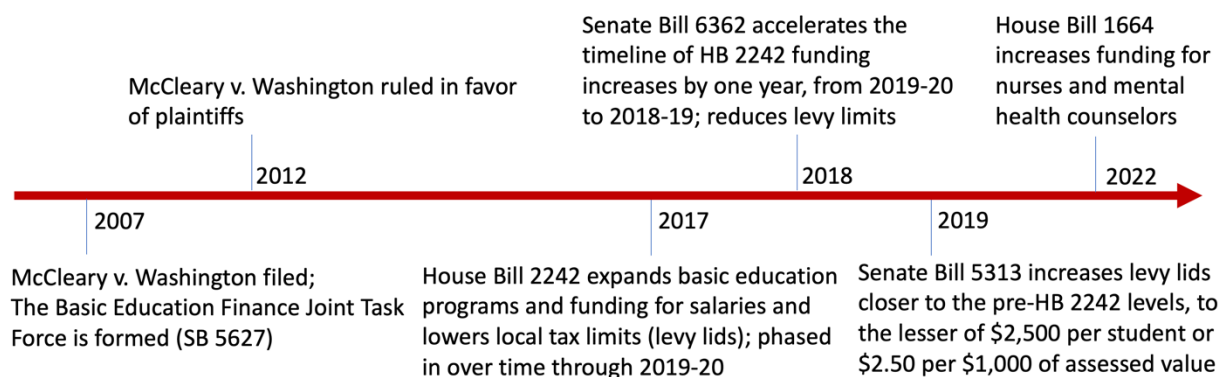
Figure 3 shows the distribution of the three stimulus bills, which provided on average \$170, \$650, and \$1,460 per pupil, respectively. While each stimulus package followed a similar allocation strategy, using the Title I formula, the allocation of ESSER III funds appears more varied in part because there were simply more funds distributed. Funding for ESSER I ranged from close to zero dollars up to about \$500 per pupil, while ESSER III funding ranged from close to zero dollars up to about \$4,000 per pupil. Figure 4 shows how the distribution of these funds correlates with student demographics. Each circle represents a school district, with size proportionate to district enrollment during the 2021-22 school year. We divide funding amounts by three, so the y-axis in Figure 4 is interpreted as the additional annual per-pupil funding districts receive through federal stimulus over three years, for school year 2021-22, 2022-23, and 2023-24. The first panel of Figure 4 shows a strong positive relationship between federal COVID-19 aid and student poverty rate across districts. Typical low-poverty districts, where low-income students represent about 20% of low-income students, receive about \$250 per year over three years, while higher-poverty districts in which about 80% of students are classified as low-income receive approximately \$1,500 per year. The next three panels in Figure 4 show the relationship between annual per-pupil ESSER funds and the percent of students in each district who identify as Black, Latinx, and White. The allocation of ESSER funds is progressive with respect to both poverty rate and student race, allocating a greater amount of funds to higher-poverty districts and districts serving greater percentages of Black and Latinx students.

< Insert Figures 3 and 4 here >

## **11. Conclusions and recommendations for future reading and research**

This chapter describes the major components of Washington State's public school finance system. While the state's strong constitutional language and political progressiveness provide conditions favorable to an adequate and equitable finance system (Malin, 2016), the system falls short in many areas. First and foremost, Washington distributes a greater level of state and local funds to lower-poverty schools districts and those serving greater shares of White students. The state would also benefit from reforms to special education funding and tax base equalization (Knight & Plecki, 2022). For additional background information, we direct readers to OSPI's guidance documents, especially the Citizen's Guide to K-12 (2022) and the Organization and Financing of Washington's Public Schools (2020). For recommendations for reforms, we guide readers to Varghese et al. (2021), the Washington State Institute for Public Policy, and studies conducted by the Center for Education Data and Research, including Goldhaber et al. (2021). Finally, we recommend additional research on Washington's finance system, including (a) how different types of local tax levies are generated and spent; (b) the adequacy of the state's compensatory education program, the Learning Assistance Program; and (c) alternatives to the state's regionalization factor. Through incremental reforms that improve the state public school finance system, Washington can do a better job ensuring all students have equal educational opportunity to reach their potential.

FIGURE 1

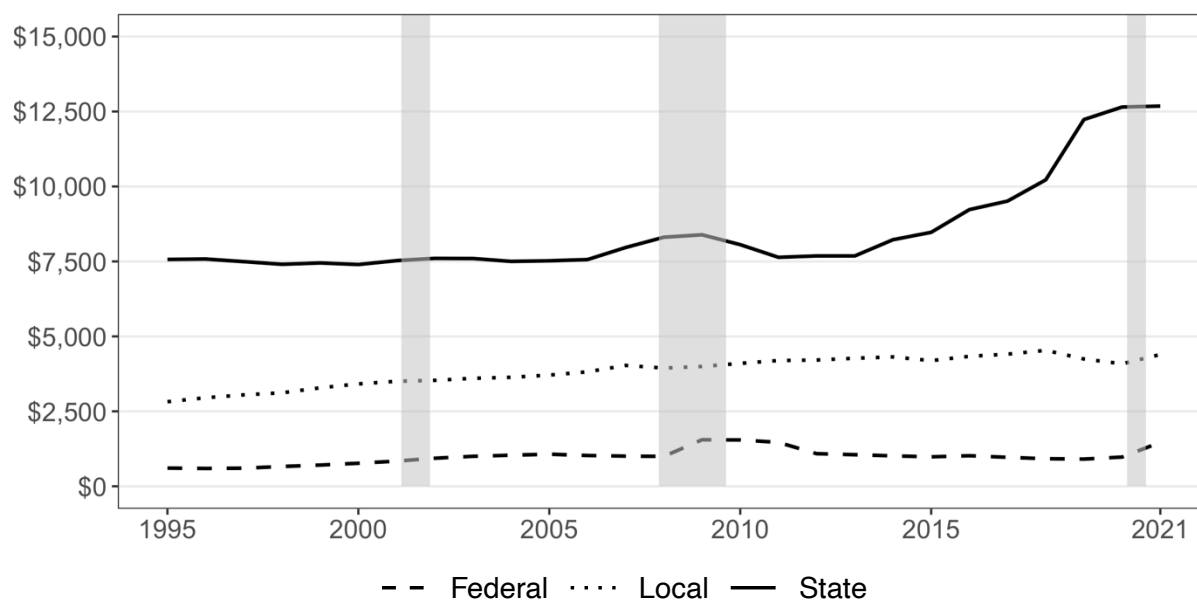
*Timeline of legislative reforms and education resource enhancements*

*Note.* Citations to bills are included in the reference section. This timeline draws on a previous version created by the Office of Superintendent for Public Instruction (2020).



FIGURE 2

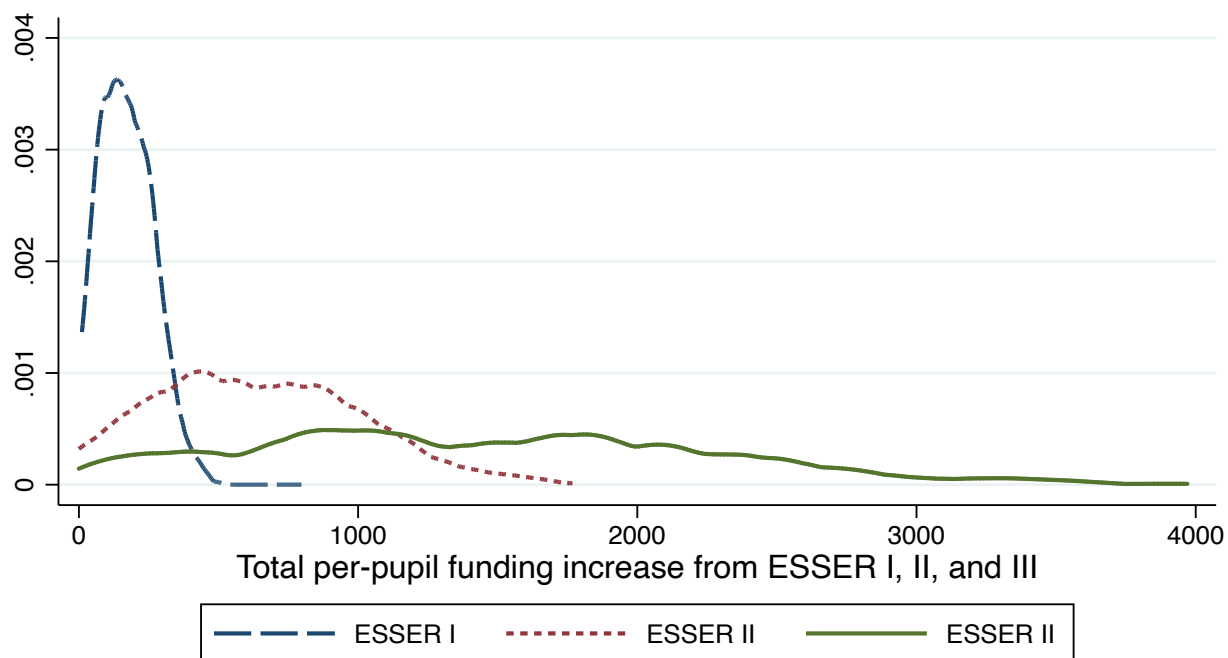
*Federal, state, and local funding per student in Washington school districts, 1994-94 to 2020-21*



*Note.* Dollars are in real 2015 dollars, but not adjusted for other factors such as differences in local cost. Grey shaded regions represent economic recessions.

FIGURE 3

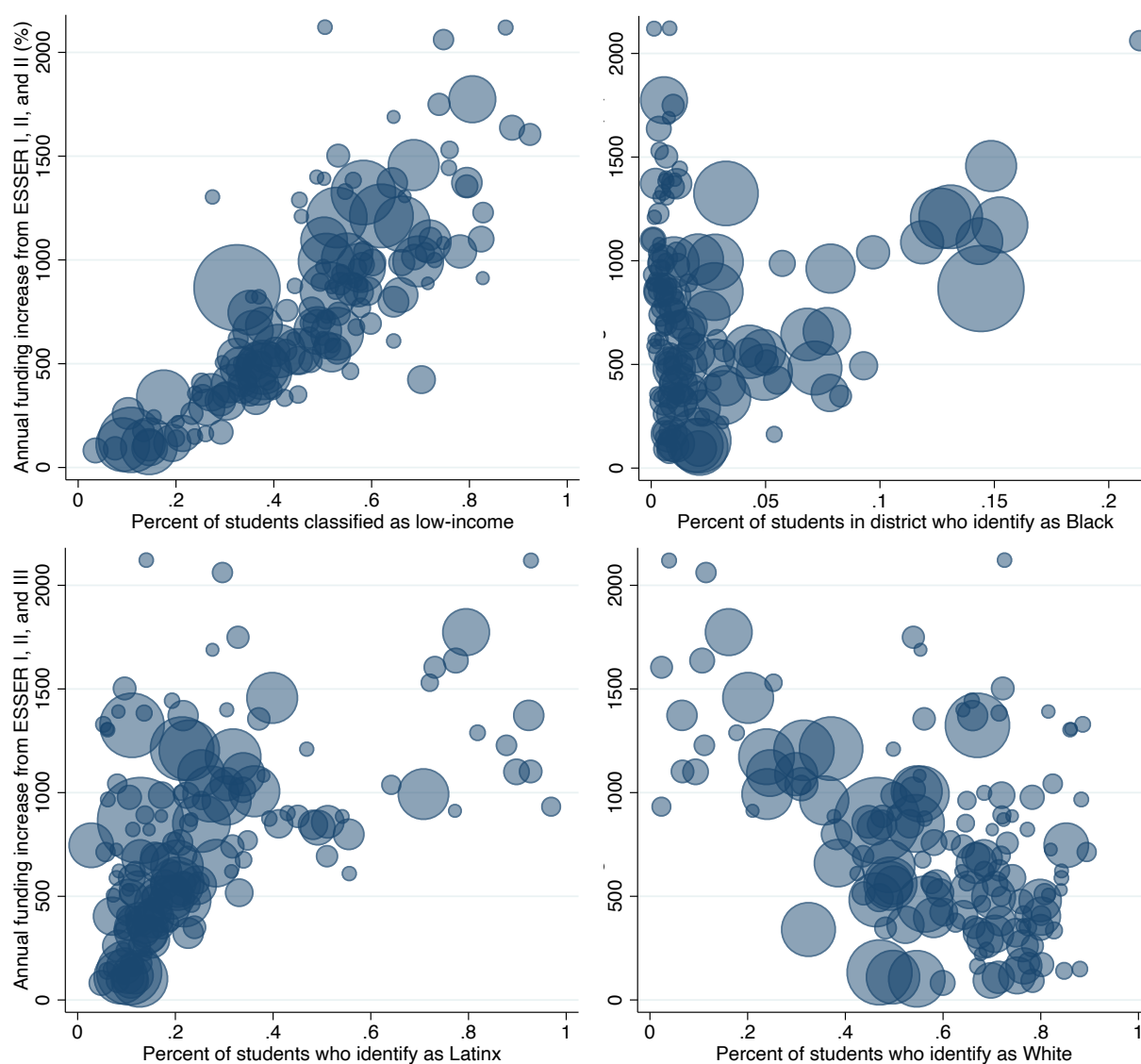
*Distribution of federal stimulus funding across Washington school districts*



Note: Graph shows distribution of each of the three federal stimulus bills. ESSER = Elementary and Secondary School Emergency Relief Fund. ESSER I, II, and II refer to the CARES Act, CRCRCS Act, and the American Rescue Plan Act, respectively. ...

FIGURE 4

*Distribution of federal stimulus funds by student race/ethnicity and income, 2019-20*



*Note.* Each circle represents a school district with size proportionate to enrollment. Graph shows annual per-student funding for all three federal stimulus bills (spread over three years).

TABLE 1

*School and student characteristics in Washington State, 2019-20 to 2021-22*

	All	Lower-poverty schools	Middle-Poverty schools	Higher-poverty schools
Students	1,110,233	425,505	364,339	320,389
Schools	2,468	823	823	822
Trad. Public	1,976	659	667	650
Alternative	237	80	83	74
Re-engagement	77	18	18	41
Special education	69	31	25	13
Tribal compact	7	0	1	6
Charter	16	2	7	7
Other	86	33	22	31
Trad. pub. sch. districts	295	--	--	--
Other districts	35	--	--	--
<i>Student race/ethnicity</i>				
Amer. Indian / Indigenous	1%	0%	1%	2%
Asian	8%	12%	6%	5%
Black / African American	5%	3%	5%	7%
Latinx	25%	13%	22%	44%
Pacific Islander / HI Native	1%	0%	1%	2%
Two or more races	9%	9%	9%	8%
White	51%	62%	56%	32%
<i>Program classifications</i>				
Gifted	6%	9%	5%	3%
Bilingual / MLL	12%	6%	9%	23%
Special Ed.	15%	13%	15%	16%
Sec. 504	4%	6%	4%	3%
Migrant	2%	0%	1%	5%
Mobile	4%	4%	5%	5%
Low-income	45%	21%	49%	75%
McK-Vento / Homeless	3%	1%	3%	4%

*Note:* The first column shows statewide averages, and the next three columns shows averages disaggregated by school poverty rate, where lower-poverty schools enroll fewer than 36% of students classified as lower-poverty, high-poverty schools enroll greater than 61%, and middle-poverty schools lie within this range. Students classified as low-income are those eligible to receive free or reduced-price meals. All values reflect a three-year average from 2019-20 to 2021-22 except the count of schools and districts, which reflect just the 2021-22 school year.

TABLE 2

*Staffing ratios for Washington's Prototypical School Funding model*

	Elementary (K-6)	Middle (7-8)	High School (9-12)
Class size ratios for teacher staffing	17 (k-3); 27 (4-6)	28.53	28.74
Enrollment basis for all other staffing ratios	400	432	600
<i>Staffing ratios</i>			
Principals/Administrators	1.253	1.353	1.880
Librarian/Media Specialist	0.663	0.519	0.523
Guidance Counselors	0.493	1.216	2.539
School Nurses	0.076	0.060	0.096
Social Workers	0.042	0.006	0.015
Psychologists	0.017	0.002	0.007
Instructional Aides	0.936	0.700	0.652
Office Supp. & Non-inst. 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	0.083	0.000	0.000

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