



## Education Funding Cheat Sheet

As Washington’s legislature works to address school funding challenges, understanding the different funding formulas can be difficult and complex. This chart highlights some of the main state and local funding formulas that contribute to school district budgets. It explains how each formula operates and how they generate varying levels of funding based on district characteristics.

	<b>Staffing Ratios &amp; Salaries in the Prototypical School Model (excluding MSOC)</b>	<b>Materials, Supplies, and Operating Costs (MSOC)</b>	<b>Special Education</b>	<b>Learning Assistance Program (LAP)</b>	<b>Transitional Bilingual Instructional Program (TBIP)</b>	<b>Local Enrichment Levies</b>	<b>Local Effort Assistance (LEA)</b>
<b>What purpose does this funding formula serve?</b>	Provides funding to hire K-12 staff, such as teachers, custodians, & counselors	Accounts for the operating costs of schools including utilities, books, and curriculum	Provides special education services to qualifying students	Supports academically struggling students. Funding is based on students from low-income families	Supports students developing English proficiency	Allows districts to raise local funding to enhance education through property taxes	Provides state funding for districts that can raise fewer levy resources because they have lower property values
<b>What percentage of state education funding comes from this formula?</b>	About 50%	9 %	13%	3%	2%	In 2024, \$2.7 billion was raised through local levies	1%

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Do student characteristics or student needs impact funding levels?	No	No	Yes	Yes	Yes	No	No
How does district property wealth impact funding amounts?	Districts with the highest housing values receive the most per-student funding	All districts receive the same level of per-student funding	Districts with the highest housing values receive the most per-student funding	Districts with the highest housing values receive the most per-student funding	Districts with the highest housing values receive the most per-student funding	Districts with more per-student wealth can access more funding per student	Only districts with lower levels of property wealth are eligible for LEA
Additional Notes	Districts determine which staff positions they hire and the salary levels staff are paid	Districts are not required to spend these funds in specific areas	16% of WA students qualify for special education services	LAP has two parts: * Funding generated by enrollment across district * Funding generated by and directed to high-poverty schools	15% of WA students are working towards gaining English proficiency	The amount of money districts can raise through levies varies by more than \$1,000 per student per year. <a href="#">More info here</a>	LEA was designed to reduce, not eliminate, the differences in per-student funding districts can access through levies