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Redesigning Washington's School Finance System to Better Serve Students: Eight Policy Recommendations from UW SUPES

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November 2026

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Acknowledgements

This document represents the collective input of 29 superintendents from Washington state who participated in ongoing convenings over the course of two years, from summer 2024 through summer 2026. The group partnered with University of Washington (UW) faculty and is collectively known as UW Superintendents United in Partnership for Equitable Schools, or UW SUPES. Table 1 in the report lists each of the group participants.

The authors of this report would like to thank the following individuals whose provided helpful comments on an earlier draft: Aaron Yared, Building Changes; Carlina Brown-Banks, Voice to Power Lab; Marissa Rathbone, Washington Association for School Administrators; and Mary Fertakis, Washington State Board of Education. The report benefited from research assistance from Pooya Almasi, Assistant Professor, Morgan State University, and William Yoon, Lake Washington School District.

The report can be cited as follows:

Knight, D. S., Fujioka, K., Greene, T., & Aramaki, K. (2026). Redesigning Washington's school finance system to better serve students: Eight policy recommendations from UW SUPES. Center for the Study of Teaching and Policy. https://www.education.uw.edu/ctp/node/1300

Executive Summary

Background. Over the past two years, beginning in the summer 2024 to the summer of 2026, a group of 29 school district superintendents (UW SUPES) have convened three times per year to learn about school finance policy in Washington state and develop a shared vision of: (a) an adequate and equitable state school finance system; (b) the key short- and long-term budgetary challenges facing school districts; (c) policy reforms that would address these challenges; and advocacy strategies for moving these reforms forward. This document summarizes the school finance policy reforms recommended by UW SUPES.

After each of the first three convenings (summer 2024, fall 2024, and spring 2025), project leaders published reports that summarized the key findings from presentations and group discussion (see Fujioka, Knight et al., 2024a; 2024b; 2025). Over the course of three additional convenings that took place during year two (summer 2025, fall 2025, and spring 2026), the group drafted a shared problem statement signed by most participants (UW SUPES, 2026), and published the problem statement in fall 2026. That document is now available online and appears in the references section of this report. UW SUPES leadership team members Trevor Greene and David Knight led an effort to draft a set of long-term policy recommendations that address challenges explicated in the problem statement and collected input on these recommendations during the year 2 convenings. Below we summarize the eight policy recommendations that UW SUPES members agreed were most critical to addressing the state's primary school funding challenges.

Policy recommendations. The UW SUPES group identified eight key policy recommendations that would transform Washington's school finance system to better serve students.

1. Replace the funding mechanisms for the Learning Assistance Program (LAP) and the Traditional Bilingual Instructional Program (TBIP) with student weights. Student weights change how students are counted for funding purposes, placing more weight on students with specific enrollment classifications, for example, counting a student classified as low-income as 1.2 students instead of 1.0. Income-based weights that replace LAP need to be substantial and increasing with higher rates of poverty to account for the impacts of concentrated poverty on educational opportunity. Weights for multiple language learner students that replace TBIP should adjust for students with limited or interrupted formal education and for districts serving a student population with a larger number of heritage languages.

2. Replace the single funding weight for special education with multiple student weights based on measures of "intensity of services," which will correspond to the staffing and equipment requirements needed to provide students with access to grade-level curriculum aligned with a free appropriate public education in the least restrictive environment.

3. Coordinate the state's mixed-delivery early childhood programs into an integrated P-12 system, ensuring that Transition to Kindergarten, Early Childhood Education and Assistance Program, Working Connections Child Care, and the federal Head Start program are braided in ways that avoid competition and embrace complementary approaches to ensuring access, equity, and effective early learning and care services. Create a mechanism to provide universal childcare.

4. Fully equalize the tax base for both enrichment levies and capital projects levies by expanding the Local Effort Assistance program.

5. Identify district costs that are fully outside the control of school districts and provide a separate funding stream outside the funding for Materials, Supplies, and Operating Costs.

6. Replace regionalization factors with a cost of labor index and use larger regions.

7. Provide additional property tax relief to households in neighborhoods with higher poverty rates and lower income levels to address the state's regressive tax structure.

8. Establish structures that ensure parents, students, and community leaders, particularly those most impacted by educational inequities, have meaningful roles in shaping state school finance and school district budgeting policies, setting educational priorities, and evaluating outcomes.

Implications. These priorities intersect with work underway through the OSPI K-12 Funding Equity Workgroup and other statewide education workgroups, including Representative Santos's Big Ideas group. These efforts offer opportunities to identify shared priorities, connect immediate funding needs with longer-term improvements, and build a broader coalition committed to equitable educational opportunities for all students.

Enacting one or more of these policy recommendations would improve the state's school funding model. However, we note that school finance policy reform alone will not address all educational equity issues. A perfect funding model will not produce positive outcomes if it fails to change the underlying structures of who makes decisions in schools and whose voices matter. School finance policy reforms must be paired with accountability measures that empower community members including students and parents to have a voice in establishing goals and determining how to measure progress, at the classroom, school, and district level. District and school budgets reflect values and should be aligned with the goals and purposes of public education that local community members prioritize. More broadly, education policy will never fully address the economic inequality, structural racism, and childhood poverty that permeates Washington communities and U.S. society. Improving school finance policy is one critical step towards creating a more just society that provides equitable opportunity for all children.

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Redesigning Washington's School Finance System to Better Serve Students: Eight Policy Recommendations from UW SUPES

In the spring of 2024, school district superintendents Kelly Aramaki (Bellevue) and Trever Greene (Yakima) formed a partnership with University of Washington College of Education faculty to create the UW Superintendents United in Partnership for Equitable Schools, or UW SUPES. The purpose of UW SUPES is to promote a deeper understanding about Washington school finance policy among school district leaders and community members, generate new knowledge about school finance challenges, identify effective policy reforms based on existing evidence from research and practice, and build a collective voice around advocacy efforts. The core leadership and planning team includes superintendents Aramaki and Greene, College of Education Dean Mia Tuan, along with Anthony Craig, Director of the UW Ed.D program, David Knight, Associate Professor of Education Finance and Policy, and Director of the Center for the Study of Teaching and Policy (CTP), and Kendall Fujioka, UW Ph.D. student in CTP.

The first UW SUPES convening was held in the summer of 2024 and included 12 superintendents who were UW College of Education alumni. Over the next two years, the number of participants expanded to 29 school district superintendents as well as participants from state associations and other educational organizations. The group held a total of seven convenings from the summer 2024 to the summer of 2026, publishing summary reports after the first three convenings (Fujioka, Knight et al., 2024a; 2024b; 2025). During Year 2, the group generated a shared problem statement (UW SUPES, 2026) and a set of policy recommendations. This document describes the UW SUPES participants, the process the group followed to generate policy recommendations, the group's theory of action, and the eight policy recommendations.

UW SUPES Participants

As UW SUPES expanded from the initial group of 12 superintendents (listed in our first report, Fujioka, Knight et al., 2024a), participating school districts were drawn from across the state of Washington, as shown in Figure 1. School districts from the Puget Sound area are overrepresented, reflecting the high concentration of population and legislative representation. However, participating districts encompassed the central Washington and plateau region, Okanagan region in the northeast, the northwest region bordering Canada, and southeastern Washington. The 29 school district superintendents as well as external participants are listed in Table 1. The bottom of Table 1 lists the core planning team and founding members.

FIGURE 1

Participating school districts in the University of Washington Superintendents United in Partnership for Equitable Schools (UW SUPES) group as of 2026-27

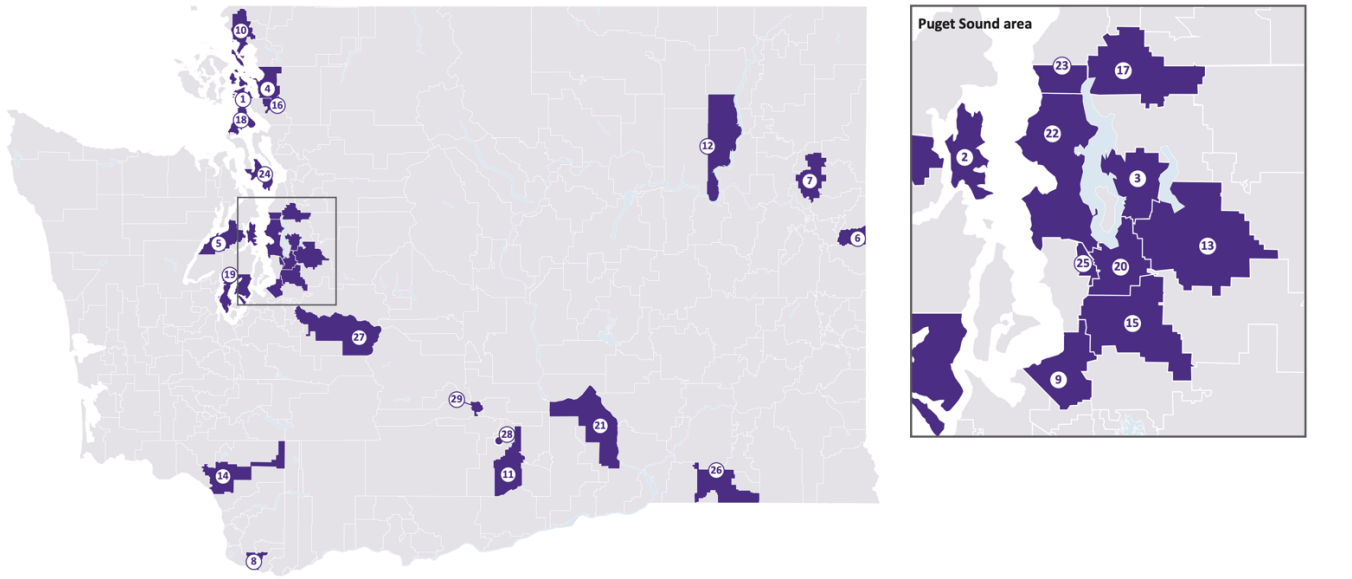


TABLE 1

Participants of the University of Washington Superintendents United in Partnership for Equitable Schools (UW SUPES) group

School District Superintendents			
Name	**School District**	**Name**	**School District**
James Everett	Anacortes	Victor Vergara	Mount Vernon
Amii Thompson	Bainbridge Island	Justin Irish	Northshore
Kelly Aramaki	Bellevue	Michelle Kuss-Cybula	Oak Harbor
Chris Pearson	Burlington-Edison	Krestin Bahr	Peninsula
Prince Erin	Central Kitsap	Damien Pattenaude	Renton
John Parker	Central Vally	Shelley Redinger	Richland
Alexa Allman	Deer Park	Ben Shuldiner	Seattle
Christine Moloney	Evergreen	Susana Reyes	Shoreline
Dani Pfeiffer	Federal Way	Becky Clifford	South Whidbey
Kristi Dominguez	Ferndale	Concie Pedroza	Tukwila
Brian Hart	Granger	Ben Gauyan	Walla Walla
Brian Freeman	Inchelium	Scott Harrison	White River
Heather Tow-Yick	Issaquah	Raynel Begay	Yakama Nation Tribal
Mary Beth Tack	Kelso	Trevor Greene	Yakima
Israel Vela	Kent		

Participants from State Agencies and Orgs.	
Mary Fertakis	Chair, WA SBE
Arik Korman	Exec. Dir., LEV
Tricia Lubach	Exec. Dir., WSSDA
Logan Noel-Endres	Dir. of Adv., WSSDA
Marissa Rathbone	As. ED, Gv. Rl., WASA
Jeff Snell	Exec. Dir., WASA
Jake Vela	Snr. Pol. Analyst, LEV
Ismael Vivanco	Supt., NW ESD

University of Washington	
Anthony Craig	Dir., L4L (Ed.D.) prog.
Kendal Fujioka	Ph.D. Cand., UW CTP
David Knight	Dir., UW CTP
Mia Tuan	Dean, College of Ed.

Lobbyists	
Melissa Gombosky	Gombosky Pub. Aff.
Marie Sullivan	Public Affairs Corp.

Core Leadership/ Planning Team; Founding Members	
Kelly Aramaki	Bellevue
Anthony Craig	Director, Leadership for Learning (Ed.D.) program
Kendal Fujioka	Ph.D. student, Center for the Study of Teaching and Policy
Trevor Greene	Yakima
David Knight	Director, Center for the Study of Teaching and Policy
Mia Tuan	Dean, College of Education

Note. WSSDA = Washington State School Directors Association; WASA = Washington Association of School Administrators; CTP = Center for the Study of Teaching and Policy; L4L = Leadership for Learning Ed.D. program.

Process for Identifying Policy Recommendations

Policy recommendations included in this document were developed during Year 2 of the UW SUPES group convenings, generated from shared discussions among participants that followed expert presentations. As noted in our first three reports from UW SUPES (Fujioka, Knight et al., 2024a; 2024b; 2025), convenings included presentations from school finance experts from Washington and from across the country. As practitioners representing school districts from across the state, superintendents engaged in discussion during the convenings and shared insights they heard directly from students, from educators, and from their central office teams including their Chief Financial Officers.

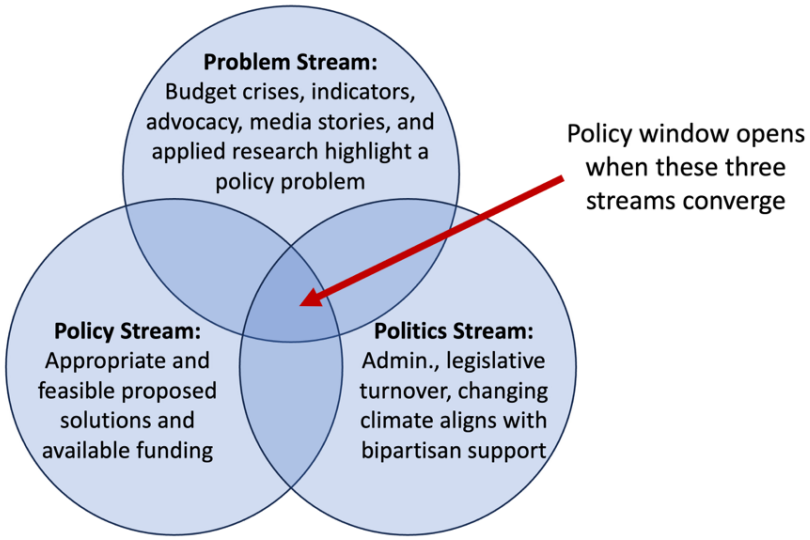
Three members of the leadership/ planning team, Superintendent Trevor Greene, David Knight, and Kendall Fujioka, initially drafted a “school finance policy problem statement” and set of policy recommendations, based on notes from prior convenings. During the summer 2025 convening, the group reviewed and made edits to the problem statement, and most UW SUPES members agreed to officially sign the problem statement document as it continued to be revised over time. During the November 2025 convening, the group was first presented with a set of school finance policy areas to build policy recommendations. The group used poster paper and post it notes to share ideas about what types of policy reforms might be considered. At the March 2026 convening, the group was presented with more formalized policy recommendations and was asked to offer insights into how the recommendations could be improved. Finally, during the Summer 2026 convenings, the group was presented again with a revised set of recommendations and were given the opportunity to make additional suggestions.

Theory of Action

The UW SUPES approaches its work recognizing that major policy reforms take place when a policy window opens, drawing on the key insights of John Kingdon's (2011) Multiple Streams Framework. The framework predicts that three streams—problems, politics, and proposed policies—must converge to open a policy window, and that policy changes occur when there is a relevant and significant problem that is accompanied by appropriate and feasible proposed solutions and the right political climate to enact change. Policy entrepreneurs play an important role throughout the process by informing, shaping, and advocating for their desired policies. Kingdon (2011) notes that the defining characteristic of policy entrepreneurs is their willingness to invest their resources, including time, energy, and reputation, in the hope of a future return. Here, the superintendents and leaders of UW SUPES are investing resources to develop proposals and advocate for policies that will bring an eventual return for Washington's current and future generations of students.

FIGURE 2

Theory of action guiding UW SUPES learning and advocacy work



Source: Adapted from Kingdon (2011) and Fujioka and Knight (2024)

Policy Recommendations

Each of the eight policy recommendations is listed below. These reforms collectively represent a comprehensive overhaul to the system, that together work in unison to create a transformed K-12 state school funding system for Washington the better serves all students. Policy recommendations are categorized along four major elements that school finance researchers identify as the core features of a K-12 state school finance system: (a) the base funding formula; (b) adjustments for student characteristics; (c) adjustments for district characteristics; and (d) local and state revenue generation (EdBuild, 2020).

All states have a mechanism for determining the base amount of funding, the first core feature of a K-12 state school finance system. A **student-based formula** (or "dollar-based") sets a base per-student *dollar* amount of funding for each district and then includes adjustments from student and district characteristics. A **resource-based formula** determines the base per-student amount of funding for each district using *staff ratios* rather than setting a dollar amount, and then similarly adjusts for student and district characteristics (Knight, 2022). A **program-based formula** determines the base per-student amount of funding by funding specific programs prioritized by the state. Approximately 33 states use a student-based formula, about 13 use a resource-based formula or use staffing ratios to determine some portion of base funding, and four states rely heavily on a program-based formula, although many state models can be described as a hybrid, and studies differ in how they classify specific state systems (e.g., EdBuild, 2026; Education Commission of the State, 2024; Verstegan, 2014). Washington uses a resource-based formula to determine districts' base per-student amount of funding.

Advocates argue that student-based funding models shift funding debates toward the structure and size of student weights and needs, rather than on adult staff ratios. Several school finance research organizations, such as EdBuild (2020), Edunomics, and Center for American Progress (2013; 2026) advocate for student-based funding but also highlight key challenges. Several right-leaning or conservative think tanks, such as American Enterprise Institute, Heritage Foundation, Reason Foundation (2009), and the Thomas B. Fordham Institute (2006), strongly support student-based funding models, which they associate with school choice and voucher programs (Burke & Fried, 2015; Clark, 2023; Smith, 2022). Importantly, shifting from a resource-based to a student-based model does not by itself solve any of the primary problems highlighted in recent studies and in our problem statement (Fujioka & Knight, 2025; Knight & Plecki, 2022; Knight et al., 2026; UW SUPES, 2026). Thus, we recommend Washington consider a student-based funding model, but we do not include a change to the base funding formula as part of our eight recommendations. Instead, our recommendations focus on the other three core features of a K-12 state school finance system: adjustments for student characteristics, adjustments for district characteristics, and local and state revenue generation, as described below.

1. Replace the funding mechanisms for the Learning Assistance Program (LAP) and Transitional Bilingual Instructional Program (TBIP) with student weights. Both LAP and TBIP funding is distributed by providing additional instructional hours to the resource-based funding amount, based on the percent of students with specific classifications—free or reduced-price lunch (FRL) eligibility for LAP and

students who do not score proficient on an English language assessment for TBIP. The state should instead use student weights to fund these programs. Student weights change the way students are counted for funding purposes, for example, a student classified as lower income could be counted as 1.2 students. Weights for students classified as low-income would need to be substantial (starting at or above 1.2) and should increase with higher rates of poverty to account for the impacts of concentrated poverty on educational opportunity. For example, the model could start with a base weight of 1.2 that progressively increases to 2.5 as the percent of low-income students increases, following a graduated increasing weight similar to California's Local Control Funding Formula (Knight & Mendoza, 2019). The model should avoid the use of tiers with funding cutoffs at specific rates of low-income students, which can create funding cliffs. Washington's current model adds funding for schools where the percent of students classified as low-income exceeds 50%, creating an unnecessary drop in funding for schools with 49% low-income students. These student weights can be implemented within the structure of Washington's Prototypical School Funding Model without the need to adopt a student-based funding model.

To identify students classified as low income, the state should use a mix of direct certification measures and free/reduced-price lunch indicators or identify a new system for determining household income (Chingos, 2016; Hayden, 2025; Urban Institute, 2021). The state may need to consider a separate weight for unsheltered students (those classified as homeless), since schools need additional resources to address the unique challenges that unsheltered students face, and homelessness is not perfectly correlated with student poverty rates (Desmond, 2023). Along with adding student

weights, the state should create a spending accountability system that requires districts to report on how this “weighted funding” is distributed across schools and to individual programs and students. Legislation could require a state agency or an outside evaluator to review these spending decisions to determine whether weighted funds are being used for evidence-based practices and assess their impacts on student outcomes.

We also recommend that state legislators replace the funding mechanism for the Traditional Bilingual Instructional Program with student weights based on students classified as multiple language learners. As with to the LAP program, state funding for TBIP is distributed through additional instructional hours. This program could similarly be replaced with more simple student weights. The model could start with a base weight of 1.2 and allow for larger weights for multilanguage learner students with limited or interrupted formal education (SLIFE), for whom schools often need additional resources to serve adequately (Kray & Burns, 2024). The base weight could also increase for school districts with a greater number of heritage languages. For example, the weight for each MLL might gradually increase up to 2.0 for each additional heritage language represented in the district. Multilanguage learner students speak over 200 different home languages across Washington, representing about 14% of students in K-12. The state should avoid tiers and hard cut offs and instead use graduated weights that taper up and down. State regulations should help school districts gain insights from local community members, and districts should adopt culturally relevant curriculum to support multilanguage learners, avoiding packaged curriculums like Rosetta Stone and E. L. Achieve that “submerse students in isolated language development divorced from the sociocultural aspects of language” (López, 2019, p. 149).

2. Replace the single funding weight for special education with multiple student weights based on measures of "intensity of services." Washington currently uses a weight of 1.16 for all students receiving special education services. The state instead should adopt multiple weights for funding special education. However, rather than basing special education weights on traditional special education categories, weights should correspond directly to the staffing and equipment requirements needed to provide students with access to grade-level curriculum aligned with a free appropriate public education in the least restrictive environment. Measures of intensity would cover multiple domains, such as curriculum and instructional supports, behavioral supports, communication supports, independent functioning supports, and personal care/health supports, following the special education funding model recently adopted in Texas (Texas Education Agency, 2026a; 2026b).

The weights would be updated annually and would be determined as part of the initial development and updating of student's Individualized Education Program (IEP). The state should pair this reform with state guidelines for developing IEPs to help districts reign in inefficient spending. The state should also create a data system that allows the state to assess what services are provided and their costs and build a special education accountability system that ensures these resources help students reach IEP goals and positively impact student outcomes. These efforts would build on recent special education finance, accountability, and data tracking policy reforms that Washington legislators enacted in 2025 through Engrossed Second Substitute Senate Bill 5263 (2025).

3. Coordinate the state's mixed-delivery early childhood system with K-12 school districts, ensuring that Transition to Kindergarten, Early Childhood Education and Assistant Program (ECEAP), Working Connections Child Care, and the federal Head Start program are braided in ways that avoid competition and embrace complementary approaches to ensuring access, equity, and effective early learning and care services. Ultimately the state should adopt universal childcare. Like most states, Washington operates a mixed-delivery early childhood system, relying on a mix of state and federal subsidies provided to centers, early childhood educators, and families. The federal Head Start program, which launched in 1965 as under President Lyndon Johnson, provides comprehensive education, health, and parent involvement services to lower-income children and their families through direct contracts with early childhood providers, serving about 10,000 children in Washington (US Health and Human Services, 2025). ECEAP was established in 1985 and provides attendance-based state funding to early learning centers and to family home early childhood programs. ECEAP serves approximately 16,000 children stateside, 9% and 11% of three- and four-year-olds, respectively (Friedman-Krauss et al., 2026), with 45% of seats providing care during school hours and school year, 50% providing part day care, and 5% offering full day, full work year coverage (DCYF, 2024). Transition to Kindergarten began in as a local innovation that grew rapidly, filling early childhood learning access gaps, and growing most rapidly within state-identified childcare desserts (Knight et al., 2026). The program now serves about 8,000 4-year olds, about 8% statewide (Friedman-Krauss et al., 2026). Finally, the state's Working Connection Child Care program provides subsidies directly to families to help pay for early learning and childcare.

In 2020, then Governor Jay Inslee directed DCYF and OSPI to identify short and long-term strategies to better align and integrate early learning systems in Washington (DCYF & OSPI, 2021). This directive led to Integrated Pre-K, which identifies specific goals for integrating ECEAP, Head Start, and Transition to Kindergarten (DCYF, 2026). While ECEAP has unique benefits (Friedman-Krauss et al., 2026), the program relies heavily on the existence of private providers, creating childcare deserts in areas where the market fails to provide adequate supply (Malik et al., 2018). In contrast, Transition to Kindergarten is provided by public school districts, is less reliant on a market to balance supply and demand and is less susceptible to this type of market failure (Haspel, 2025; Knight et al., 2025; Konczal, 2021). HB 1550 (2023) codified Transition to Kindergarten and required DCYF to better coordinate the program with ECEAP.

Recent cuts to Transition to Kindergarten during the 2025 legislative session, representing roughly a 25% total cut or about 2,000 seats, were coupled with philanthropic investments in ECEAP estimated to add 10,000 seats, and will likely result in a net-increase in total early childhood seats. However, these changes were not coordinated and may cause many children and families losing access to early childhood services (OSPI, 2026). Rather than favoring one delivery system over another, the legislature should recognize each program's unique benefits and further expand integration and coordination to support a robust mixed-delivery system. Ultimately, the state should move toward a model of universal childcare, where all families have access to early learning and care for children aged zero to five. Universal childcare would require significant state investment but is likely to provide economic dividends over time

that would far exceed the necessary expenditure if the programs are implemented carefully with high-quality offerings (Baker et al., 2019; Belfield et al., 2006).

4. Fully equalize the tax base for both enrichment levies and capital projects levies. Washington currently provides tax base equalization for enrichment levies through a program called Local Effort Assistance. Enrichment levies, also called Educational Programs and Operations (or EP&O) levies generate local revenues through voter-approved property tax increases, last up to four years, are deposited in school districts' General Fund to pay for current/ operational expenditures, are not subject to the countywide property tax limit, and are legislatively mandated to pay for services outside of the state's definition of basic education (RCW 28A.150.200). Capital Project and Technology (or Cap/Tech) levies also generate local revenues through voter-approved property tax increases, but funds are deposited into the Capital Projects Fund and last up to six years. While the funds are intended to pay for capital improvements, districts can also use Cap/Tech levy revenue to pay for operational expenditures including staff and curriculum, provided they support technology or capital management in some way (Washington State Skill Center Association, 2026). Cap/Tech levies also pay for "technology stipends" which provide additional compensation to help attract and retain educators, which are unavailable to districts without such levies.

Under the current "levy lid" system, the state's local tax and expenditure limitation policy, districts face both a rate limit and a revenue limit for enrichment levies, but no direct limits for cap/tech levies other than the countywide maximum of 1 percent. Local Effort Assistance only equalizes the tax base to roughly half the revenue limit. After that,

low-property-wealth districts that increase their enrichment levy rate do not generate equitable revenues from enrichment levies and typically reach the rate limit without generating as much local revenue as higher-property-wealth districts. As a result, Washington's property tax system disadvantages both taxpayers and students in areas with low property values and disproportionately advantages taxpayers and students in areas with higher property values.

We recommend the legislature target state aid such that each district would generate the same amount of dollars per student for each 1% increase in their local tax rate. Following the model used in Texas, all districts would generate the same amount as the district at the 95th percentile of property values statewide, which is Seattle Public Schools. This would be done by restoring cuts to Local Effort Assistance and expanding funding for that program. This approach would improve both school finance equity – driving more funds to low-property-wealth districts which tend to enroll higher-poverty student populations – and taxpayer equity, allowing low-property-wealth districts to potentially reduce their higher property tax rates without losing enrichment funds. Under the current policy, lower-income households in Washington make larger property tax payments as a share of their annual income compared to higher-income households (Institute on Taxation and Economic Policy, 2024). To further address the school funding equity and taxpayer equity problems associated with funding schools through local taxation (Knight et al., 2025), Local Effort Assistance should be further expanded to equalize the tax base for Cap/Tech levies.

5. Identify district costs that are fully outside the control of school districts, such as liability insurance risk pool premiums, and provide a separate state funding stream outside the funding for Materials, Supplies, and Operating Costs. School districts in Washington receive state funding to support non-personnel resources under the category of Materials, Supplies, and Operating Costs. Those funds are used to pay for classroom supplies, technology, utility bills, liability insurance, and legal fees. In recent years, school district spending on utilities and liability insurance has grown rapidly. Most Washington school districts participate in a risk pool to pay for insurance, such as the Washington Schools Risk Management Pool or the Schools Insurance Association of Washington. Over the past decade, liability insurance risk pool premiums have increased substantially, in some cases by several orders of magnitude, and many districts saw an increase of over 40% for the 2026-27 school year alone (Alden, 2026; Trivedi & Park, 2026). While insurance payments represent a small share of the overall budgets, increases in these costs can create budget challenges for districts.

We recommend legislators closely examine the extent to which changes in liability insurance risk pool premiums reflect district practices as opposed to broader economic or systemwide factors. To the extent these costs represent broader systemwide factors, legislators should remove them from funding for Materials, Supplies, and Operating Costs, and create separate state funding streams that are sensitive to changes in risk pool premium prices. In general, an effective state school finance system adjusts district funding based on factors that are outside district's control, accounting for the additional resources need to serve students with disabilities,

operate smaller school districts, or hire staff in areas with higher local cost of labor (Picus & Odden, 2026).

6. Replace regionalization factors with a cost of labor index and use larger regions. Washington is one of few states that adjusts K-12 funding based on the cost of residential housing. Many other states adjust funding based on the cost of labor, since personnel represents about 80 percent of school budgets, while none of a school district budget pays for housing. Cost of labor and cost of living indices are correlated but tend to diverge in rural areas where the cost of living is lower whereas fewer local amenities like parks, hospitals, grocery stores, and childcare access means businesses and school districts sometimes require relatively higher wages to attract and retain a qualified workforce. Cost of labor and cost of living indices will also diverge in suburban areas where the cost of living might be higher, but strong neighborhood amenities mean businesses and school districts require relatively lower wages to attract and retain a qualified workforce. Use of a cost of living index for school funding therefore disadvantages urban and rural districts, where wages are sometimes slightly higher relative to a cost of living index.

We recommend the state remove regionalization factors and switch to a cost of labor index that reflects differences in the cost that school districts face to hire personnel with a given set of qualifications. These geographic cost adjustments should map to commuting zones established by other government agencies based on worker commuting data (e.g., Sanders & Dobis, 2026). Commuting zones are typically larger than counties but smaller than the state's Education Service Districts. This proposal

differs from the recommendations advanced by the 2011 OSPI Compensation Technical Working Group (OSPI, 2012), which identified multiple potential regional adjustments, but ultimately recommended that the state exclude any geographic cost adjustments for funding purposes (OSPI, 2012, p. 151). By adopting larger regions for geographic labor cost adjustments, our proposal includes fewer hard cut offs where neighboring districts receive different regionalization factors, a problem that was described in the 2011 OSPI Compensation Technical Working Group (OSPI, 2012) final report.

7. Provide additional property tax relief to households in neighborhoods with higher poverty rates and lower income levels to address the state's regressive tax structure. According to research by the Institute for Taxation and Economic Policy, Washington has among the most regressive tax codes in the country, disproportionately taxing lower-income communities as well as Black, Indigenous, and other People of Color (Hill et al., 2021; ITEP, 2026). The state's property tax system contributes to this problem, as the bottom 20% of Washington's working-age income earners pay 4.1% of their annual income in property tax payments, while the top one percent pays less than half that amount, at 1.6% (ITEP, 2026). The state already has five property tax relief programs, including four that apply to retired individuals and people with disabilities, approved through a 1965 constitutional amendment (Washington Constitution, Art. VII, Sect. 2, Amendment 47), and one that allows for payment deferral, with eligibility based on household income, but no current programs reduce property tax payments for lower-income households.

We recommend the state provide “circuit breaker” provisions that prevent individuals from paying too high of property tax payments as a share of their income, similar to programs adopted in 29 other states and the District of Columbia (Davis & Samms, 2023). Under Washington’s uniformity clause, all property must be taxed at the same rate, thus providing a direct reduction in property tax payments based on household income would not be constitutional (Spitzer, 1993). Instead, the state can provide a tax credit that is based on household income that would directly address the problem of a regressive property tax system, aligning with the state’s Working Families Tax Credit, which is designed to make the state’s sales tax system less regressive (Washington Department of Revenue, 2026). The credit should be available to both homeowners and renters. Economists estimate that renters pay approximately 50 to 60 percent of property tax increases because landlords tend to increase rents following a property tax increase (Baker, 2026; Tsoodle & Turner, 2008). As with the Working Families Tax Credit, this proposed property tax credit would require an educational outreach program to ensure households were aware of opportunities to lower their property tax payments. This policy could also be paired with general increases to the state property taxes, and advocates for property tax reduction can rest assured that such property tax increases will only affect the state’s wealthiest households and large businesses. Whether business would respond to property tax increases by increasing product prices or reducing employee wages, or absorbing the tax and experiencing reduced profits, is not clear from existing research, and depends on relative local property tax rates, businesses’ ability to move jurisdictions, and the price elasticity of their product (Enami et al., 2023; Zodrow, 2006; 2023).

This policy would create significant administrative burden to measure household income since the state does not have a broad base income tax and therefore does not have a straightforward mechanism for determining each taxpayer's household income. The state has already created several income-based policies that require determination of house household income for a portion of the population and could build on this infrastructure. For example, Washington collects individual-level wage data every quarter to fund the Paid Family and Medical Leave (PFML) and WA Cares programs, but the Washington Employment Security Department does not share data with other state agencies, and authorization to do so may require legislative action. This approach leaves out self-employment and individuals who do not to opt in to these programs. The state could alternatively consider requiring businesses to submit all W-2s and 1099-NEC forms directly to Washington state agencies, since they already submit those documents to the federal Internal Revenue Service.

8. Establish structures that ensure parents, students, and community leaders, particularly those most impacted by educational inequities, have meaningful roles in shaping school district budgeting policies, setting educational priorities, and evaluating outcomes. Our final recommendation calls on state legislators to enact policies that require community input on district budgeting and state school finance policies. This approach would move beyond asking families to react to recommendations and seeking their buy in and would require more than simply giving parents a seat at the table. Parents and community members' lived experience represents needed expertise that should help set the policy agenda and guide policy

priorities. Washington non-profits such as the Voice to Power Lab (2026) have experience facilitating this process. Legislators could build on the model developed in California, called the Local Control Accountability Plan (LCAP), where districts partner with community members to set district goals, actions, and resources necessary to improve student outcomes (California Department of Education, 2026). Past research shows the LCAP approach can be a useful mechanism for engaging community input, but district leaders must ensure the process does not become a bureaucratic exercise (López, 2019; Valladares et al., 2026).

The first seven policy recommendations listed above are designed to improve the funding and allocation of resources across Washington's diverse array of school districts. But local community members must have a voice in how funds are ultimately used. Education policies too often ignore this critical component. In her 2017 book *Cutting School,* Noliwe Rooks recounts the abject failure of school reforms in Newark Public Schools that followed a $200 million donation from Mark Zuckerberg and local philanthropists, announced to fanfare on the Oprah Winfrey show alongside then Newark Mayor Cory Booker and New Jersey Governor Chris Christie. The reforms involved expansion of charter schools, a teacher performance merit system, and input from educational consultants, but local community members did not play a significant role in guiding investments or setting priorities. Around the same time, the Gates Foundation launched the Intensive Partnerships for Effective Teaching project, aimed at improving student outcomes by transforming teacher evaluation systems across seven school districts and charter management organization over six years (Stecher et al., 2018). Despite the total investments of $575 million (Will, 2018), the project produced

little to no change in student achievement, school dropout rates, or access to effective teaching. Evaluators highlighted local resistance and lack of educator buy-in as key barriers to success. In short, if the people experiencing injustices lack any say in addressing those inequities, leaders are likely to repeat the process of education policymaking too often used in the past and will likely fail to see any major changes in educational outcomes.

Conclusions

The purpose of this document is to outline policy recommendations that reflect the collective input of school district superintendents, synthesized by University of Washington researchers. The recommendations are offered as a contribution to a shared statewide agenda. UW SUPES welcomes continued work with education and community partners to identify common priorities and advance coordinated action. While perspectives on specific approaches may differ, a shared commitment to sufficient resources, equitable opportunities, and improved student outcomes provides a foundation for moving forward together.

The UW SUPES group is one of several groups of advocates and experts working to advance effective school finance policy reforms for the state of Washington. As part of House Bill 2049 (2025), the Office of Superintendents for Public Instruction was charged with forming a K-12 Funding Equity Work Group (Lewis, 2025). Several members of UW SUPES participated in the K-12 Funding Equity Work Group, including Superintendents Kelly Aramaki, Kristi Dominguez, Trevor Greene, Concie Pedroza, and Heather Tow-Yick, as well as Mary Fertakis, David Knight, Marrisa Rathbone, Jeff Snell, Marie Sullivan, and Jacob Vela. Aramaki, Knight, and Rathbone each co-chaired

subgroups of the OSPI workgroup. In 2025, Rep. Sharon Tomiko Santos formed the Big Ideas group, which includes a mix of educational practitioners and educational community members, and a third group, called Building Educational and Economic Equity, or Be(3), was started by Kayla Blau and Shereese Rhodes and is currently led by the Washington non-profit Building Changes. Each of these groups has overlapping but distinct missions, and all seek to leverage community perspectives to advocate for education policy reforms in Washington.

Enacting one or more of the policy recommendations outlined in this report would improve the state's school funding model to better meet the needs of students. However, we note that school finance policy reform alone will not address all educational equity issues. A perfect funding model will not produce positive outcomes if it fails to change the underlying structures of who makes decisions in schools and whose voices matter. School finance policy reforms must be paired with local accountability measures that empower community members including students and parents to have a voice in what goals the schools will work towards, and what metrics will measure progress toward those goals, at the classroom, school, and district level. District and school budgets reflect the values budget designers hold and should be align with the goal and purposes of public education that local community members prioritize. A state school funding model should provide the resources to make that possible. More broadly, education policy will never fully address the economic inequality, structural racism, and childhood poverty that permeates Washington communities and U.S. society. Improving school finance policy is one critical step towards creating a more just society that provides equitable opportunity for all children.

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