

FINANCIAL MANAGEMENT

Revenues From State Resources

The responsibility for financing public education in Washington falls primarily upon the state. The state funding formula determines the state dollars allocated to each school district. To provide educational services beyond the levels possible under the basic education allocation, the district must depend upon state and federal special purpose funding programs and grants or excess property tax levies approved by district voters.

The state provides special purpose appropriations for programs of transportation, for disabled children, and for such other special needs programs as it deems appropriate to assist schools. When it is optional for the district to participate in a program offering financial assistance, the board shall receive an analysis from the staff regarding both the advantages to be realized from the program and the additional costs in terms of staff time, impact on existing programs and new obligations that such a program may require. Before authorizing participation in such a program, the board shall first determine that the advantages outweigh the disadvantages and that the program will not detract from other programs already in operation.

Legal Reference: [RCW 28A.150.260](#) Annual Basic Education Allocation of Funds
According to Average FTE
 [28A.150.370](#) Additional Programs for Which Legislative
Appropriations Must or May Be Made
 [WAC 180-16](#) State Support of Public Schools

Adopted: September 9, 1992

Revised: November 4, 2009