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- ▶ Washington’s current budget structure cannot accommodate required funding for K–12 and maintain other essential services, many of which have direct impacts on K–12
- ▶ During shortfalls, reductions are a limited option; approximately 70% of the budget is “off-limits”
- ▶ Restructuring our tax system and/or increasing revenue is the only viable way to fully fund education with stable, reliable, and dependable funding—AND prevent drastic reductions of areas of the budget that have direct impacts on K–12



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WASA Position on Enhanced State Revenues

School administrators recognize the numerous and varied systems, infrastructure, and programs essential for Washington to be a strong and vibrant place to live and work. We also recognize additional resources are necessary to support all of those needs while also meeting the state's paramount duty to fully fund education. We, therefore, support an enhancement in the state's tax structure.

To gain WASA's support of any proposal to enhance revenue or restructure the state tax system, it must be:

- **Ample**—Proposals must raise enough revenue to fully fund basic education without harming other essential state services;
- **Sustainable**—Proposals must provide for stable and dependable revenue that better addresses economic fluctuations; and
- **Equitable**—Proposals must establish a more balanced and progressive tax structure for taxpayers and school districts across the state.



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- ▶ Revenue enhancements can be a double-edged sword. For example, increasing the State Property Tax negatively impacted the ability of school districts to pass levies and/or bond issues
- ▶ Most districts continue to rely on local revenues (voter-approved property tax increases) to “backfill” underfunding of education programs
- ▶ Local tax priority: Simple Majority approval of school district bonds