



## WASHINGTON ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

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TO: Chairman Dan Grimm and Members of the Basic Education Funding Task Force  
FROM: Doug Matson, Deputy Superintendent, West Valley School District Spokane and  
President, Washington Association of School Business Officials

SUBJECT: K-12 Education Funding Proposals

Thank you for this opportunity to testify on this important subject. I am Doug Matson, President of the Washington Association of School Business Officials. Our members manage the budgets and financial systems for our school districts including accounting, payroll, risk management, transportation, and food service.

Our members, as employees of school districts, are directly responsible to the taxpayers, our districts, and the laws and rules of the federal government and State of Washington. We take our responsibilities very seriously. We believe that the current funding system and the amount it allocates do not meet the constitutional requirement of an ample and equitable funding system.

The present system is convoluted and unaligned. When it was developed well over 30 years ago, it sought to control the main financial drivers behind school funding – employee salaries and benefits. Over time basic education became more and more underfunded as the focus changed to add categorical program funding. The result is an amalgam of funding systems that are non-cohesive and often contradictory. Further, the rules established to maintain the system became more complex, and it became increasingly more difficult for decision makers to determine if funds were used most effectively.

The current system does not correlate to helping students achieve learning standards; instead it favors funding requirements built up, over years, like a house of cards.

### **WASBO believes that:**

1. **The state needs to redefine basic education and then fully fund it.** (Keep in mind that the support infrastructure must be funded too.) Therefore, we hope that the task force will propose a new funding structure that is comprehensive in that it addresses all components of the system. Further, the task force should propose the funding levels for each component of the structure. Resource recommendations are an end-point that may be updated at a later date as more research is conducted; but after many K-12 finance studies, this task force has the information it needs to define what schools need.
2. **The state needs to set benchmarks to assure continued full funding over time.** The task force proposal should identify a phase-in plan for the new definition of basic education, identifying the priority items that must be addressed in the first biennium.

3. **The system should be based on allocations to school districts which enable them to respond to local differences.** (All task force discussions to date have been consistent with this principle.)
4. **The allocations should be simple and based on identifiable education components so that they can be understood by the public.** A more common-sense approach will enable the public to compare what the task force identified as appropriate for funding to what is actually being funded.
5. **As a new system is phased in, and is not yet fully funded, districts cannot take on new under-funded mandates.** Districts are in financial distress, which amplifies the problems of both underfunded and unfunded mandates.
6. **Local levies are not intended to replace state funding for basic education, but are to provide enhanced/enriched programs.**
7. **There is a need to analyze the mechanism of collective bargaining and compare it with other organizations to determine what is appropriate and not appropriate in a basic educational setting.** Further, the state should develop a common reporting tool for the outcome of bargaining agreements so that the public and policy makers know what has been bargained. Once agreement outcomes are reported, the state can identify the items that are a basic education responsibility and pay for these.

Our members are active on the technical advisory committee for the task force and will assist in analyzing the effects of the various basic education funding proposals brought to you. In the meantime, please let me know if there is additional information that can assist you.

We appreciate your attention.