

Greetings fellow citizens:

One of the most important things that a school board is called on to do is to approve and oversee the school district budget. This does not mean the board will write the budget and note also that this process is necessarily embedded in a whole raft of state law mandated rules, regulations and requirements.

The school superintendent and administration team (most especially including the district finance director) write the budget. When completed, the law requires this budget be presented to the school board, and the school board is required by law to have a public hearing about the proposed budget (this usually happens during the regularly scheduled Board Meeting in July or August; the fiscal year for schools begins in September). Members of the public—this is YOU who live in the school district—have the formal opportunity to make comments about the proposed budget during this required public hearing (also, community members may make comments any time of the year to the board in writing or in person about budgets or other things of concern). The board, after the required public hearing, will vote on the proposed budget.

It is expected that the board members will do necessary homework to be informed about provisions of the budget and be able to vote yea or nay on the budget from a position of being informed about the overall contents of the budget. It is reasonable to expect board members to know the gross details of the budget, but impossible for them to know the minor details, as the budget is quite complex and lengthy--this is why there is a full-time finance director for the district. Additionally, State Law requires that the state auditor's office come into the district each year to perform a formal audit of the district's finances from the previous year. This annual required audit, which the school district pays the state for, is in my opinion the single most important financial review of the district's budget and financial operations each year and is an extension of the board's responsibility to oversee the district budget. I, for one, welcome this audit each year and look forward to the results to help guide me in my job as a school board member with financial oversight responsibilities.

Now, for some of the complications—there are numerous state laws and requirements to and operating a budget during the year. Perhaps most significantly, is that the State apportions to the school district the lion's share of the revenue side of the district budget, including the state mandated salaries of the people who work for the district—especially our teachers. The state legislature recently worked out a new school funding formula due to the “McLeary” court case, in which state funding for schools has had to be reorganized and more fully funded. The teacher funding part of the new funding formula has become more difficult to understand, and parts of it are still undergoing some revisions. Nevertheless, the significant point here is that teacher salaries are mandated by the state, NOT by the district. Inequities between districts do exist in the state formula, and efforts to deal with these inequities are being worked on. Currently, school districts in Kitsap county will be allowed to (and funded for by the state) offer higher salaries to their teachers than Mason county school districts. The details are too lengthy to bring up here but suffice to say that our local legislative representatives, our superintendent and members of our board have worked out a partial compromise with the state funding formula that will help North Mason School District compete with our neighbors, though there will still be significant differences. Please understand that this is not a complete story you are reading, there is much more to it than I can write here. I encourage each of you to become more informed by contacting your legislative representatives or our school superintendent for further details.

The new state funding formula has large implications on how property taxes across the state will be levied, reducing the amount levied by local school districts while increasing the state amounts. There are significant pros and cons to this, and by informing yourself of the details you can develop a much better understanding of what this all means to you and to all of us. This really means that you, my fellow citizens, need also do some homework to understand better what is happening in the school and state budget process, and how it affects you. This, after all, is what it means to be a responsibly informed citizen—and best wishes to you all in these endeavors!

--Art Wightman
Director, District 1
North Mason School District #403