

## **REVENUES FROM LOCAL, STATE, AND FEDERAL SOURCES**

### **Revenues From Local Taxes**

As necessary, the district will consider the necessity of requesting voter approval of an excess property tax to be collected in the year following voter approval. Such a levy, if any, will be in that amount permitted by law, which the board determines necessary to provide educational services beyond those provided by state appropriations. The board will solicit advice from staff and community members prior to establishing the amount and purposes of the enrichment levy request. The enrichment levy being collected will be presented by program and expenditure in the district's annual descriptive guide for community members as required by law and ensure that local revenues are only used for documented and demonstrated enrichment of the state's statutory program of basic education as authorized in RCW 28A.150.276. As part of the state auditor's regular financial audit, it will review the district's expenditures to ensure they are in compliance with RCW 28A.150.276, the statute that limits the district's use of local revenues to supplementing the state's basic education program.

### **Revenues From State Resources**

The responsibility for financing public education in Washington falls primarily upon the state. 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 enrichment property tax levies approved by district voters.

The state provides special purpose appropriations for programs of transportation, for children with disabilities and for such other programs as it deems appropriate to assist schools.

When the superintendent identifies an optional state grant where in the superintendent's reasonable professional judgment the benefits and advantages from accepting the grant outweigh the costs – the board will receive a report and will formally authorize participation.

### **Revenues From The Federal Government**

The objective of the board is to provide the best educational services possible within resources available to the district. Federal grants and programs may provide helpful financial resources towards pursuing that objective. When it is optional for the district to participate in a federally funded program, the board will receive detailed 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 the program may require. Before authorizing participation in such a program, the board will first determine that the advantages outweigh the disadvantages and that the program will not detract from other programs already in operation.

### **Compliance**

The board agrees to comply with all federal and state requirements that may be a condition to receipt of federal, local or state funds including, but not limited to:

- A. Maintenance of fiscal records which show the receipt and disposition of federal funds;
- B. Provision for eligible private school students to participate in programs and/or services designed for the educationally disadvantaged, as well as other programs which are supported by federal funds;
- C. Provision for testing to identify target students as well as to measure program results; and

- D. Provision for staff and parent involvement, program planning, budget development and program evaluation; and
- E. Conducting a public hearing, within thirty days of the issuance, if the state auditor issues a finding that the district failed to comply with the restrictions for local enrichment levies.

The district agrees to comply with Title 1 requirements pertaining to the implementation of internal controls for travel, contracted services, training, and capital outlay purchases and expenditures.

The district further assures that a district-wide salary schedule is in effect and that the staff is assigned equitably among schools. Instructional material will also be distributed equitably among all schools. The board grants authority to directors and staff to participate in the development of any state and/or federal regulations deemed to be necessary for the implementation of federally-funded programs.

Legal References:	RCW 28A.300.070	Receipt of federal funds for school purposes — Superintendent of public instruction to administer Basic Education Act of 1977 — District school directors as accountable for proper operation of district — Scope — Responsibilities — Publication of guide
	28A.150.230	Annual basic education allocation of funds according to average FTE student enrollment — Student/ teacher ratio standard
	28A.150.250	Local revenues—Enrichment of program of basic education—"Local revenues" defined
	28A.150.276	Additional programs for which legislative appropriations must or may be made
	28A.150.370	Levies by school districts — Maximum dollar amount for maintenance and operation support — Restrictions — Maximum levy percentage — Levy reduction funds — Rules
	84.52.0531	Special Service Program — Title I grants for improving LEA basic programs
	WAC 392-163	State support of public schools
	180-16	Public Law 81-874
	34 CFR 223	Special aid provisions for local educational agencies

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