

## **LOCAL REVENUE: 6100**

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The Board may consider the necessity of requesting voter approval of a levy of tax to be collected in the year(s) following voter approval. Such a levy shall be within the amount permitted by law, which the Board determines necessary to provide educational services. The Board shall solicit input from staff and community prior to establishing the amount and purposes of the levy request.

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.

If an audit finding is issued related to the use of local revenues, the Board will hold a public hearing to review the findings.

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| Legal References: | RCW 28A.150.230 | District school directors' responsibilities                                                                                                        |
|                   | RCW 28A.150.250 | Full funding–Withholding of funds for noncompliance                                                                                                |
|                   | RCW 28A.150.276 | Local revenues- Enrichment of program of basic education                                                                                           |
|                   | RCW 28A.300.070 | Receipt of federal funds for school purposes– Superintendent of public instruction to administer                                                   |
|                   | RCW 84.52.053   | Levies by school districts–Authorized                                                                                                              |
|                   | RCW 84.52.0531  | Levies by school districts–Maximum dollar amount for maintenance and operation support– Restrictions–Maximum levy percentage–Levy reduction funds– |
|                   | WAC 180-16      | State support of public schools                                                                                                                    |