

MANAGEMENT SUPPORT

Revenues from Local, State and Federal Sources

Beginning September 1, 2019, the district will use local revenues only for enrichment of the state's program of basic education.

As used herein, "local revenues" means revenues derived from enrichment levies, transportation vehicle enrichment levies, local effort assistance funding and other school district local revenues including, but not limited to, grants, donations, and state and federal payments in lieu of taxes, except that "local revenues" does not include other federal revenues, or local revenues that operate as an offset to the district's basic education allocation.

Revenues from Discretionary Local Taxes

As necessary, the district shall consider the necessity of requesting voter approval of an excess property tax (including an enrichment levy or transportation vehicle enrichment levy) 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 patrons prior to establishing the amount and purposes of the special levy request and, in the case of enrichment levies and transportation vehicle enrichment levies for collection in calendar year 2020 and thereafter, prior to submitting or resubmitting an expenditure plan to OSPI. Following voter approval of an enrichment levy, if the district desires to change the OSPI-approved expenditure plan for enrichment levy funds (other than a change through the annual budget process to the relative amounts of funding allocated to the purposes specified in the expenditure plan), then the board will hold a public hearing on the proposed revisions to the expenditure plan before its adoption and submission to OSPI for approval. Each year the special levy being collected that year will be presented by program and expenditures in the district's annual descriptive guide for patrons as required by law.

Revenues from State Resources

The responsibility for financing public education in Washington falls primarily upon the state. To provide educational services beyond the level possible under the basic education allocation, the district must depend upon state and federal special purpose funding programs and grants or excess property tax levies approved by district voters.

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

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 shall 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 shall not detract from other programs already in operation.

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

1. Maintenance of fiscal records which show the receipt and disposition of federal funds;
2. 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 ECIA funds;
3. Provision for testing to identify target students, as well as to measure program results;
4. Provision for staff and parent involvement, program planning, budget development and program evaluation.

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 districtwide salary schedule is in effect and that the staff are assigned equitably among schools. Instructional material shall also be distributed equitably among all schools. The board grants authority to administrators 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.

Federal Impact Funds (Indian)

Federal impact funds are provided to the district as a supplement to taxes and other revenue sources. State appropriated funds and local taxes contribute to the development and implementation of a basic education program for all students enrolled in the district. The district gives assurance that tribes and parents of Indian children will be afforded the opportunity to make recommendations regarding the needs of their children and will be

involved in the planning and development of the basic education program, including those educational programs and services to be provided with Public Law 81-874 funds. Indian students shall have the equal opportunity to participate in the district's program with other students.

Recognizing that the board is the ultimate authority in defining the educational program of the district, the Superintendent will establish procedures to assure the involvement of the tribe and parents of Indian students in the development of the basic education program, including the education services to be provided with Public Law 81-874 funds and the participation of Indian children in the program on an equal basis. The Superintendent will provide opportunities for parents and members of the tribal council to suggest if any policy and/or procedure changes, as well as program changes, are necessary to better serve the needs of the Indian students.

Legal References:

RCW 28A.150.230 District school directors' responsibilities
RCW 28A.300.070 Receipt of federal funds for school purposes
— Superintendent of public instruction to administer
RCW 28A.505.[] (Laws of 2017, 3rd sp.s. c 13 § 204) Preballot
approval of enrichment levy expenditure plans
RCW 84.52.0531 Levies by school districts — Maximum dollar
amount for maintenance and operation support — Restrictions
— Maximum levy percentage — Levy reduction funds — Rules.
Chapter 180-16 WAC State Support of Public Schools
Public Law 81-874 Impact Aid

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Classification: Priority