
Revenues from Local, State and Federal Sources

Purpose

This policy prescribes the authority and responsibilities for the use of revenues from various local, state and federal funding sources.

Scope

This policy applies to the Board of Directors, Superintendent, Chief Financial Officer, administrators and staff, and the community.

Policy

1. REVENUES FROM DISCRETIONARY LOCAL TAXES

- 1.1. 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.
- 1.2. The Board will solicit advice from staff and community members prior to establishing the amount and purposes of the special levy request.
- 1.3. In addition, districts must report their planned usage of levy proceeds to the Office of the Superintendent of Public Instruction (OSPI) prior to the levy going to ballot as required by ESB 5023, Sec. 2 (14), amended by HB 2242, and in accordance with OSPI guidance through OSPI's "ESSB 5023 Frequently Asked Questions".

2. REVENUES FROM STATE RESOURCES

- 2.1. 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 excess property tax levies approved by district voters.
- 2.2. 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.
- 2.3. 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 Superintendent will direct the grant application to proceed. If the grant is awarded, the Board will receive a report and will formally authorize participation.

3. REVENUES FROM THE FEDERAL GOVERNMENT

- 3.1. 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 Superintendent or designee(s) will

complete an analysis as appropriate to determine 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 proceeding with the grant application. If the grant is awarded, the Board will receive a report and will formally authorize participation.

- 3.2. 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:
 - (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 the Education and Consolidation Improvement Act (ECIA) funds.
 - (c) Provision for testing to identify target students as well as to measure program results.
 - (d) Provision for staff and parent involvement, program planning, budget development and program evaluation.
- 3.3. 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.
- 3.4. The district further assures that a district-wide salary schedule is in effect and that the staff are 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.

Related Procedures

6100P1-Revenues from Local, State and Federal Sources

6101P1-Federal Cash and Financial Management

Policy Cross References

6020-System of Funds and Accounts

6101-Federal Cash and Financial Management

Policy Legal References

RCW 28A.150.230 – District school directors’ responsibilities

RCW 28A.150.250 – Annual basic education allocation — Full funding — Withholding of funds for noncompliance

RCW 28A.300.070 – Receipt of federal funds for school purposes — Superintendent of public instruction to administer

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

Management Resources

Policy & Legal News, July 2017 – Navigating the impact of 2017 education funding bills

Policy History

Action:	Date:
Approved by the Board	March 21, 2018
Revised	
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