

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

### **Revenues from Discretionary Local Taxes**

In the fall of each year, the district shall 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, shall be in that amount permitted by law, which the board determines necessary to provide educational services beyond those provided by state appropriations. The board shall solicit advice from staff and patrons prior to establishing the amount and purposes of the special levy request.

### **Revenues from State Resources**

The responsibility for financing public education in Washington falls primarily upon the state. The major financing system is the basic education formula based upon a ratio of students to staff. For each 1000 full-time equivalent students enrolled in the district, the state shall provide funding for that number of certificated and classified staff, which the legislature establishes. The legislature allocates to the district a specified sum of money per certificated staff member to meet non-salary costs. 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.

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. When it is optional for the district to participate in a program offering financial assistance, 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 such a program may require. Before authorizing participation in such a program, the board shall first determine that the advantages outweigh the disadvantages and that the program shall not detract from other programs already in operation.

### **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 shall 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:

- 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 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.

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 are assigned equitably among schools. Instructional material shall 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.

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Legal References:	RCW 28A.150.250	Weighting schedule
	28A.150.370	Additional programs for which legislative appropriations must or may be made
	28A.150.080	Receipt of federal funds for school purposes-- Superintendent of Public Instruction to administer
	84.52.053, 0531	Excess levies by school districts (Expires Jan. 1, 2008)
	WAC 180-16	State Support of Public Schools
Adoption Date:	02/06/96	
Revised:	08/05/97	
	08/17/04	

Revenues from the Federal Government

Internal Controls - Title 1

The following controls are established for the Title 1 program:

- A. All Title 1 funded purchases and expenditures shall be directly related to allowable Title 1 activities and services that are necessary to effectively carry out the objectives of the current program, and for the benefit of eligible participants.
- B. Title 1 purchases and expenditures shall be restricted to those incurred by persons with direct Title 1 duties and responsibilities and/or which benefit only eligible 1 participants.
- C. Title 1 funded inservice training shall be directly related to specific Title 1 program activities and provided only to persons with 1 program responsibilities and duties.
- D. Appropriate documentation of all Title 1 purchases and expenditures incurred shall be maintained for accountability and audit purposes.

Parent Involvement - Title 1

Each school offering Title 1 programs shall comply with federal and state requirements by providing for:

- A. Written parent notification of the selection of students for services;
- B. Accessibility to parents of specific instructional objectives for their children;
- C. Periodic student progress reports to parents;
- D. Accessibility of support materials to be utilized in the home when requested by parents;
- E. Parent participation in the instructional program on a volunteer basis; and
- F. Parent input and recommendations in program planning and modification.