

## REVENUES FROM LOCAL, STATE AND FEDERAL SOURCES

### Revenues from Discretionary Local Taxes

As necessary

~~At times~~, the district ~~will~~~~shall~~ consider the necessity of ~~requesting~~~~requesting~~ voter approval of an excess property tax to be collected in the ~~year~~~~years~~ following voter approval. Such a levy, if any, ~~will~~~~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 ~~will~~~~shall~~ solicit advice from staff and ~~community members~~~~patrons~~ prior to establishing the amount and purposes of the special levy request. The special levy being collected will be presented by program and expenditure in the district's annual descriptive guide for community members as required by law. In addition, districts must report their planned usage of levy proceeds to 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".

### Revenues from State Resources

The responsibility for financing public education in Washington falls ~~primarily~~~~primarily~~ upon the state. ~~The major financing system is the basic education formula based upon a ratio of students to staff. For each 1,000 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~~~~transportation~~, for children with disabilities and for such other programs as it deems ~~appropriate~~~~appropriate~~ to assist schools. \_

~~When the superintendent identifies an it is optional state grant where for the district to participate in the superintendent's reasonable professional judgment a program offering financial assistance, the board shall receive detailed analysis from the benefits and staff regarding both the advantages to be realized from accepting the grant outweigh program and the additional costs - the board will receive a report in terms of staff time, impact on existing programs and will formally authorize 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.~~

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## Revenues from the Federal Government

~~The objective of~~ ~~It is important to~~ the board is to provide the best educational services ~~possible~~ 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~~ 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~~ programs and new obligations that the ~~program~~ program may require. Before ~~authorizing~~ authorizing participation in such a program, the board ~~will~~ shall first determine that the advantages outweigh the disadvantages and that the program ~~will~~ 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:

### Maintenance

- A.1. ~~maintenance~~ of fiscal records which show the receipt and disposition of federal funds;

### Provision

Policy No. 6100  
Management Support

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2. ~~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;

### Provision

3. ~~C.~~ ~~provision~~ for testing to identify target students as well as to measure program results; and

### Provision

4. ~~D.~~ ~~provision~~ for staff and parent involvement, program planning, budget development and program evaluation.

~~The district agrees to comply with~~ Title 1 ~~all federal~~ 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 will~~ 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 ~~procedures~~ deemed to be necessary for the implementation of federally-funded programs.

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

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Woodland School District #404