

## **MANAGEMENT SUPPORT**

### Revenues from Local, State and Federal Sources

#### **Revenues from Local Resources**

##### Use of Local Revenues for Enrichment

All local revenues will be used only for documented and demonstrated enrichment of the state's program of basic education.

Local revenues include the following:

- Enrichment levies collected under RCW 84.52.053;
- Local effort assistance funding received under chapter 28A.500 RCW; and
- Other local revenues such as, but not limited to, grants, donations, state and federal payments in lieu of taxes, or any local revenues that operate as an offset to the district's basic education allocation under RCW 28A.150.250.

Enrichment of the state's program of basic education includes supplementing the following:

- The minimum instructional offerings of RCW 28A.150.220 or 28A.150.260;
- The staffing ratios or program components of RCW 28A.150.260, including providing additional staff for class size reduction beyond class sizes allocated in the prototypical school model and additional staff beyond the staffing ratios allocated in the prototypical school formula;
- The program components of RCW 28A.150.200, 28A.150.220, or 28A.150.260; or
- The program of professional learning as defined by RCW 28A.415.430 beyond that allocated pursuant to RCW 28A.150.415.

The district can pay for the following with local revenues:

- Extracurricular activities;
- Extended school days;
- An extended school year;
- Additional course offerings beyond the minimum instructional program established in the state's statutory program of basic education;
- Activities associated with early learning programs;
- Any additional salary costs attributable to the provision or administration of permitted enrichment activities; and
- Additional activities or enhancements that the office of the superintendent of public instruction determines to be documented and demonstrated enrichment and for which the superintendent approves proposed expenditures during the preballot approval process required by RCW 84.52.053 and 28A.505.240.

##### Enrichment Levies

As necessary, the district will consider requesting voter approval of an enrichment levy. Such a

levy will be for an amount permitted by law. The Board will solicit advice from staff and community members prior to establishing the amount and purposes of the levy. The levy will be presented by program and expenditure in the district's annual report for community members as required by law. OSPI must approve the district's expenditure plan for the enrichment levy before the district can submit the enrichment levy to the voters.

#### *Response to Audit Findings on the Use of Local Revenues*

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.

Within 30 days of receiving the auditor's findings, the Board will hold a public hearing to review the findings.

#### **Revenues from State Resources**

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 enrichment levies approved by district voters.

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.

If the superintendent identifies an optional state and determines that the benefits of accepting the grant outweigh the costs they may provide a report to the Board describing the benefits and the costs associated with accepting the grant. After reviewing the report, the Board may formally authorize accepting the grant.

#### **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 will 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 will 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 Education Consolidation and Improvement Act (ECIA) funds;
3. Provision for testing to identify target students as well as to measure program results;

4. Provision for staff and parent/guardian 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. 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 Education)

If Federal impact funds are provided to the district in the future, then the policy will be modified.

Cross References:	Policy 6020	System of Funds and Accounts
Legal References:	RCW 28A.150.276	Local revenues—Enrichment of program of basic education—“Local revenues” defined
	RCW 28A.300.070	Receipt of federal funds for school purposes - Superintendent of public instruction to administer
	RCW 28A.150.230	District school directors’ responsibilities
	RCW 28A.150.250	Annual basic education allocation – Full funding – Withholding of funds for
	RCW 28A.320.245	Responses to audit findings on use of local revenues—Policies—Hearings—Disciplinary actions
	RCW 28A.505.240	Enrichment levy spending plans – Preballot approval – Revised spending plan for voter-approved levies
	RCW 43.09.2856	School district audits – School district compliance with RCW 28A.150.276 and 28A.505.240 – Report of findings
	RCW 84.52.053	Levies by school districts authorized – When - Procedure
	RCW 84.52.0531	Levies by school districts - Maximum dollar amount for maintenance and operation support - Restrictions - Maximum levy percentage - Levy reduction funds - Rules
	WAC 180-16	State Support of Public Schools
	Public Law 81-874	Impact Aid

**Date: 4/26/82; 1/25/99; 11/24/03; 1/24/11; 1/18/18; 6/20/19.**