

## **Revenues From Local, State and Federal Sources**

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

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. The board will solicit advice from staff and community members 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 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.

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.

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 board will receive a report and will formally authorize participation.

### **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 ECIA funds;
3. Provision for testing to identify target students as well as to measure program results; and
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 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.

**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 P.L. 81-874 funds. Indian students will 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 P.L. 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.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:       2017 - July Issue

**Zillah School District**  
Adoption Date: **04.23.98**  
Classification: **Priority**  
Revised Dates: **03.23.06**