



MANAGEMENT SUPPORT

Revenues

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 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 unit to meet non-employee related 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 children with disabilities 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 Discretionary Local Taxes

As necessary, the district shall consider 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 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.
- E. Title I requirements pertaining to the implementation of internal controls for travel, contracted services, training, and capital outlay purchases and expenditures.

In compliance with Federal requirements, 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.

Legal References:	RCW 28A. 300.070	Receipt of federal funds for school purposes-- Superintendent of public instruction to Administer
	28A. 150.230	Basic Education Act--District school directors as accountable for proper operation of district--Scope-- Responsibilities--Publication of guide
	28A.150.250	Annual basic education allocation of funds according to average FTE student enrollment—Student/teacher ratio standard
	28A.150.370	Additional programs for which legislative appropriations must or may be made
	84.52.053. 0531	Levies by school districts—Maximum dollar amount for maintenance and operation support—Restrictions—Maximum levy percentage—Levy reduction funds—Rules. (Expires Jan. 1, 2008)
	WAC 392-163	Special Service Program-Title I Grants for Improving LEA Basic Programs
	180-16	State Support of Public Schools
	Public Law 81-874 34 CFR 223	Special Aid Provisions for Local Educational Agencies

Adoption Date: November 21, 1988
Updated: February, 1999
References Updated: February, 2006