

**WHITE RIVER SCHOOL DISTRICT #416
BOARD POLICY**

No. 6100

6000 MANAGEMENT SUPPORT

Revenues

6100 - Revenues From Local, State and Federal Sources

Revenues From Discretionary Local Taxes

As necessary, 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. The special levy being collected shall be presented by program and expenditure in the district's annual descriptive guide for patrons 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 law.

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.150.176, 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 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.

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. 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; and
- 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.

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
	84.52.0531	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