

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 judgement 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 a report and will formally authorize participation if it is required by the grant.

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 is 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
	28A.150.250	Annual basic education allocation — Full funding — Withholding of funds for noncompliance
	28A.300.070	Receipt of federal funds for school purposes — Superintendent of public instruction to administer
	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

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Washougal School District
Revised: 11.19.13; 11.28.17

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Internal Controls – Title I

The following controls are established for the Title I program:

- A. All Title I funded purchases and expenditures will be directly related to allowable Title I activities and services that are necessary to effectively carry out the objectives of the current program, and for the benefit of eligible participants;
- B. Title I purchases and expenditures will be restricted to those incurred by persons with direct Title I duties and responsibilities and/or which benefit only eligible Title I participants;
- C. Title I funded in-service trainings will be directly related to specific Title I program activities and provided only to persons with Title I program responsibilities and duties; and
- D. Appropriate documentation of all Title I purchases and expenditures incurred will be maintained for accountability and audit purposes.

Federal Impact Funds (Indian)

The district will disseminate material related to the P.L.81-874 application, program evaluations and program plans and/or changes to parents of Indian children and tribal officials no later than eight weeks before the application is submitted. The district will seek input from tribal officials and the parents of Indian children regarding:

- A. The participation of Indian children in the district's education program on an equal basis;
- B. Their views regarding the P.L. 81-874 application, program evaluation and program plans; and
- C. Their recommendations regarding the needs of Indian children, the ways tribal leaders and parents can assist their children to achieve the benefits of P.L. 81-874 programs, and the overall education program and parental participation allowed.

At the board meeting immediately preceding the submission of the P.L. 81-874 application, the board will review the application and input provided by tribal officials and the parents of Indian children. Notice of the meeting location, time and topics related to the district's P.L. 81-874 application will be printed in the local newspaper.

The district will form a parent-teacher task force to involve tribal officials and parents of Indian children in the planning and development of education programs assisted with the district's P.L. 81-874 funds. The task force will also assess the efficacy of the district's efforts to obtain meaningful input from tribal officials and parents of Indian children, and the responsiveness of the district in modifying its policies and procedures following input. The task force will report its findings and recommendations to the board at a public hearing at least once per year.

Following a conclusion by the board that such an action is necessary, the district will form an ad hoc task force to recommend to the board a modified educational program to ensure the equal participation of Indian children. The task force will report its recommendations to the board in a public hearing.

The district will also conduct planning and information sessions during the year. All parents of Indian students and representatives of the tribal council will be invited to attend these meetings. At these sessions, the district may:

- A. Review the annual descriptive guide of the district;
- B. Explain how Indian students gain access to and are served by the district's education programs, and how educational programs are modified to ensure equal opportunity and participation by Indian students;
- C. Review the identified needs of the district with particular attention directed towards assessing the needs of Indian students; and
- D. Discuss proposed programs and services, as recommended by the task force, which are being considered to satisfy the stated needs and the extent to which Indian students are expected to be served.

Parents of Indian students and members of the tribal council will be advised of the Federal Impact Funds policy and procedure. Expressions of concerns and/or suggestions regarding the policies/procedures of the district are welcome. Any parent of Indian students or a member of the council may file a complaint regarding the application of P.L.81-874 funds with the district. Said complaint should be submitted in writing to the superintendent of schools. Any complaint not satisfactorily resolved may be submitted in writing to the board of directors of the district. The board may elect to respond in writing to the complaint or hold an informal hearing with the complainant(s). A decision will be rendered within twenty (20) working days following submittal of the complaint to the board.

Date: 03.18
Washougal School District