

	REVENUES FROM LOCAL, STATE AND FEDERAL SOURCES	Policy No. 6100  August 30, 2023  Page 1 of 2
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It is the policy of the Seattle School Board to pursue systematically those funding opportunities that are consistent with district priorities from federal, state, and other governmental units, as well as from private and foundation sources.

Sources of funding opportunities may come from local taxes; revenues from local, state, or federal resources; and/or from grants.

**Revenues from Discretionary Local Taxes and Bonds**

The Seattle School Board may submit for voter approval enrichment levies for supplementing the general fund and for capital projects fund purposes, when appropriate, and to issue bonds for major capital improvements and to invest idle funds in U.S. Securities or as otherwise permitted by law, and obtain state aid or other finances whenever possible.

The Board will solicit advice from staff and the community prior to establishing the amount and purposes of the enrichment levy request and ensure that local revenues are only used for documented and demonstrated enrichment of the state’s statutory program of basic education as authorized in RCW 28A.150.276.

**Revenues from State Resources**

The responsibility for financing basic education in Washington falls upon the state. To provide educational services beyond the levels possible under the basic education allocation, and permit the district to focus on closing the opportunity gap and create learning communities that provide support and academic enrichment programs for all students, the district must depend upon state and federal special purpose funding programs and grants or enrichment property tax levies approved by district voters.

**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.

**Compliance**

The Board agrees to comply with all federal and state requirements that may be a condition for the receipt of federal or state funds.

Activities will include, but are not limited to:

1. Maintenance of fiscal records which show the receipt and disposition of such 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 federal and state funds;
3. Provision for staff and parent/guardian involvement, program planning, budget development, and program evaluation as contained in statutes and regulations;
4. The targeting of resources to student populations as required by statutes and regulations and to focus on educational and racial equity;
5. The provision of a district-wide salary schedule for employees;
6. The equitable provision of staff from school to school;
7. The equitable provision of instructional materials from school to school; and
8. Conducting a public hearing, within thirty days of the issuance, if the state auditor issues a finding that the district failed to comply with the restrictions for local enrichment levies.

Furthermore, 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.

Adopted: February 2012

Revised: August 2023 (per Policy No. 1310); July 2019

Cross Reference: Policy Nos. 0030; 1220; 1225; 1430; 2015; 4130; 5310; 6010; 6020; 6101; 6114; 6201; 6550; 6901; Board Procedures 1430BP; 6550BP

Related Superintendent Procedure:

Previous Policies: G27.00; G32.00

Legal References: RCW 28A.150.230 District school directors' as responsibilities; RCW 28A.150.250 Annual basic education allocation — Full funding — Withholding of funds for noncompliance; 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.320.245 Responses to audit findings on use of local revenues-Policies-Hearings-Disciplinary actions; RCW 84.52.0531 Enrichment levies by school districts—Maximum dollar amount—Enrichment levy expenditure plan approval—Rules—Deposit of funds; Chapter 180-16 WAC State Support of Public Schools; WAC 392-123-115 Monthly budget status reports; Public Law 81-874  
Management Resources: WSSDA Policy & Legal News, March 2019