

# School Funds: Revenues and Expenditures

## Funding streams and sources for each account

State Aid  
Property Taxes  
Misc. income:  
textbook fees,  
donations, interest,  
open enrolled

Property Tax  
Levy  
\$.33 board  
approved,  
\$1.34 voter

Board  
Approved  
property  
tax (Levy)

Bond  
Proceeds  
Local  
Option  
Sales Tax

Gate  
Receipts,  
Fundraising,  
Picture  
money

Lunch  
program  
and fees

Individuals,  
Private  
organizations

Property tax  
levy,  
Legal max=  
\$4.05/\$1,000  
valuation



**General Fund**

**PPEL (Physical  
Plant &  
Equipment Levy)**

**Management  
Fund**

**Capital  
Projects**

**Student  
Activity**

**Proprietary  
Fund**

**Agency  
Funds**

**Debt Service**

**Expenditures**

Salaries  
wages, &  
benefits,  
Supplies,  
Equipment,  
Building,  
Operational  
Expenditure

Classroom  
renovations,  
energy  
conservation  
leases, bus,  
sidewalks, &  
computers,  
building  
repairs

Liability  
Insurance,  
Retirement  
Assistance,  
Unemploy  
ment  
claims, Tort  
Payments

Purchase land  
or  
indebtedness,  
school  
infrastructure  
projects

All co-  
curricular  
activities  
for students  
only

Anything  
related to  
lunch  
program

Funds held  
in a  
custodial  
capacity on  
behalf of  
the owner

Pay debts on  
school  
infrastructure  
bonds