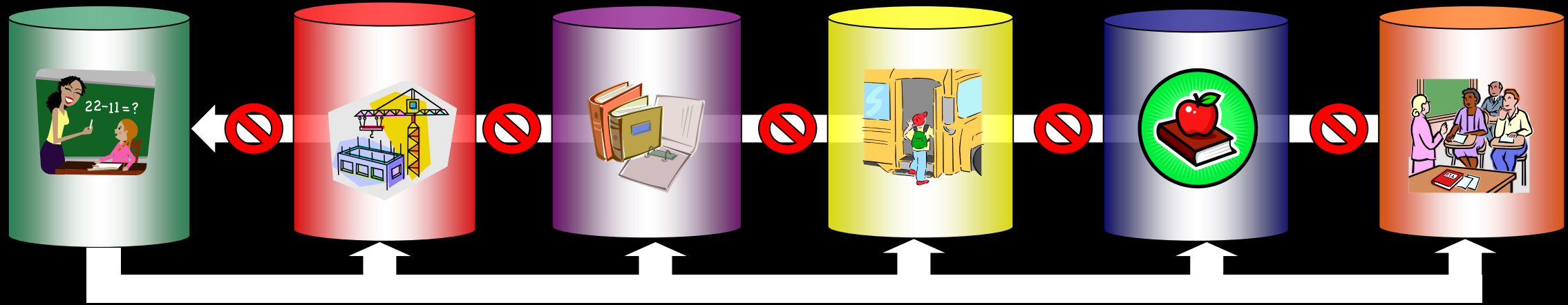


# School District Budgets and Funding Sources



## Operational (state funding)

### Principally funded through:

- SEG - State Equalization Guarantee (funding formula) and other state budget line items

### Pays for: teaching and learning and support for schools, including

- Salaries
- Benefits
- Utilities
- Property/liability insurance
- Supplies and materials
- Professional development
- Some ongoing maintenance and building operations
- Substitutes
- Some travel
- Some athletics expenses

## Capital (state funding and local tax levies)

### Principally funded through:

- Voter-approved bond issues
- SB-9 mill levy for maintenance and technology
- State matching funds for school construction
- Legislative appropriations

### Pays for:

- Construction of new schools and facilities
- Major additions and renovations
- Technology infrastructure, computers, and hardware
- Ongoing maintenance
- Real estate (land for schools)
- Furniture, fittings, and equipment for new schools
- Activity buses

## Instructional Materials (state funding)

### Principally funded through:

- State instructional materials funds

### Pays for:

- Approved textbooks
- Approved workbooks and other supplements or materials (including digital) used in lieu of textbooks
- Instructional software

## Transportation (state funding)

### Principally funded through:

- State school transportation funds

### Pays for:

- School buses, drivers, staff, and other expenses related to transporting students to and from school
- Does not include buses for extracurricular activities and field trips

## Federal funding

### Principally funded through:

- Federal government

### Pays for:

- Programs to support low-income and other at-risk students
- Federal school meal programs
- Certain special education services
- Certain bilingual and ELL services
- Certain federal mandates for schools in need of improvement

## Outside funding sources

### Principally funded through:

- Booster clubs
- PTA's / PTO's
- Grants
- Education Foundation
- Sandoval County
- Activity funds
- Business donations
- Parent fees and donations

### Pays for:

- Expenses and travel for some extracurricular activities, field trips, etc.
- Some expenses for Science EXPO, fine arts, athletics, etc.
- Specific programs/projects
- Before- and after-school programs
- Tutoring
- Some books/materials
- Some professional development and travel
- Some athletics expenses

By law, money cannot be transferred from the instructional materials, transportation, and capital budgets to the operational budget in order to cover operational expenses such as salaries, utilities and insurance. However, expense overages in most funding sources can be supplemented through operational funds; however, this reduces the amount of money available to fund teaching and learning. Federal and outside funds generally can be used only for those areas designated in federal regulation or by the provider of the outside funding.