



School District Spending Authority Reference Guide

Provides Both Spending Authority & Revenue

STATE AID & PROPERTY TAX

- Regular Program District Cost
- Supplementary Weighting
- Special Education District Cost
- Special Education AEA Support

STATE AID ONLY

- Teacher Salary Supplement
- Professional Development
- Early Intervention
- Teacher Leadership Compensation
- Preschool Foundation Aid

PROPERTY TAX ONLY

- AEA Education and Media Services
- Dropout Prevention
- Budget Guarantee

PROPERTY TAX & INCOME SURTAX

- Instructional Support Authority
- Educational Improvement Program

MISCELLANEOUS INCOME

- All Other Revenues except State Aid, Property Tax & Income Surtax
(federal, other state grants, tuition, etc.)

IMPORTANT EXCEPTIONS TO UNDERSTAND

SBRC Modified Amounts

Creates spending authority but provides **NO** cash

Previous Year Unspent Authority

Carryover spending authority with **NO** additional cash

Cash Reserve Levy

Generates cash but **NO** spending authority