

Budget Transfer Guidelines

Mandatory Transfers...

- ✚ **Special Education State Aid is deposited into General Fund (code 06) and transferred to Special Education Fund (Code 30)**
KSA 72-979 and 72-6420
 - Actual amount per teacher will be calculated and finalized in May.
 - Estimate high when budget is published to avoid need to republish.
- ✚ **Transfer Virtual School State Aid from General Fund (Code 06) to Virtual Education Fund (Code 15)**
 - All expenses directly attributable to virtual schools offered by the school district shall be paid from the virtual education fund. KSA 72-3715



May be transferred to the General Fund...

Balances in the following 12 funds may be transferred to the General Fund, within the limits described below: (KSA 72-6460)

At-Risk (K-12)	Driver Training	Vocational Education
4-Year Old At-Risk	Parent Education	Virtual School
Bilingual	Professional	
Contingency	Development	
Reserve	Summer School	
One-third of Textbook & Student Material Revolving (KSA 72-8250)		
One-third of Special Education (KSA 72-965)		

- ✚ The aggregate transfer must be no more than \$250 times the adjusted enrollment less special education.
- ✚ The amount of the transfer will be finalized on the local effort form. It will increase your legal maximum general fund, but will not affect general state aid.

May not transfer Supplemental General (LOB) Funds to...

- ✚ **Capital Outlay**
- ✚ **Contingency Reserve**

Must spend... K-12 At-Risk 4-Year Old At-Risk *Bilingual Vocational*

The sum of the above four weightings times BSAPP must be spent in total between these four funds. More information below...



Spending Authority for At Risk and Bilingual

Below is a chart providing additional guidance as to how these four funds can be spent.

KSA 72-6413, 72-6414, 72-6414b

The sum of the four weightings below (x) BSAPP must be spent in total between these four funds.

- 1) K-12 At Risk 2) 4 year old At Risk 3) Bilingual 4) Vocational Education

Flexibility was provided to school districts on spending for At-Risk (K-12), Four Year Old At-Risk, and Bilingual funds. The table below shows which areas that these funds can be spent.

	At-Risk (K-12)	Bilingual	Vocational	4 Year Old At-Risk
AT-RISK (K-12)	✓	✓	✓	✓
4 YEAR OLD AT-RISK	✓	✓	✓	✓
BILINGUAL	✓	✓		✓
NON-PROFICIENT, HIGH AT-RISK	✓			
VOCATIONAL			✓	

Note: It is important that you spend the total of your allocations in these funds during the year that you receive the funds. With the flexibility that is allowed, you can spend, for example, At-Risk funds in the Bilingual fund, but that would have to be in addition to what you received in Bilingual funds.

K.S.A. 72-6414, K.S.A. 72-6414b; K.S.A. 72-9509

If you have budget questions, call School Finance at (785) 296-3872 or email:

- ✚ Craig Neuenswander craign@ksde.org
- ✚ Dale Dennis ddennis@ksde.org
- ✚ Sara Barnes sbarnes@ksde.org

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