

USD Budget: Fund Summaries



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|---------------------------|-------------------------------|--|
| 1. General | 10. Capital Outlay | 19. Gifts and Grants |
| 2. Federal Funds | 11. Driver Training | 20. Special Liability Expense |
| 3. Supplemental General | 12. Extraordinary School | 21. Special Reserve |
| 4. Adult Education | 13. Food Service | 22. Contingency Reserve |
| 5. Preschool-Aged At-Risk | 14. Professional Development | 23. Textbook & Student Materials Revolving |
| 6. Adult Supplemental | 15. Parents Education Program | 24. Tuition Reimbursement |
| 7. K-12 At Risk | 16. Summer School | 25. Bond & Interest #1 |
| 8. Bilingual Education | 17. Special Education | 26. COOP Special Education |
| 9. Virtual School | 18. Career and Postsecondary | |

- GENERAL FUND** – Money for the General Fund is primarily equalized state aid. Expenditures from the general fund are limited by state law and may be transferred to numerous program and weighted funds such as preschool-aged at-risk, K-12 at-risk, bilingual education, driver education, food service, parents as teachers, special education, career and postsecondary education, professional development, etc.
- FEDERAL FUNDS** – These are primarily Title programs for specific, targeted purposes. Cash balance will be very small and consists of money that will be spent in the immediate future.
- SUPPLEMENTAL GENERAL FUND** – Also known as the Local Option Budget (LOB), this is additional budget authority for operating expenses, similar to the general fund. Boards of education may adopt up to 30% of the general fund, or 33% subject to protest petition. Funding is from local property taxes and equalized state aid. Any cash balance carried over reduces the succeeding year’s property tax.
- ADULT EDUCATION** – This money is primarily from a mill levy that is used for adult basic education programs (GED).
- PRESCHOOL-AGED AT-RISK** – Money is transferred to this fund from the general fund. Carryover funds will help support the succeeding year’s budget.
- ADULT SUPPLEMENTAL** – This fund consists primarily of fees collected for non-credit classes.
- K-12 AT-RISK** – At-risk funding provides programs and services for students struggling academically. The funds will be deposited in the general fund and transferred to the K-12 at-risk fund.
- BILINGUAL EDUCATION** – Revenue in this fund is transferred from the school district’s general fund and provides services for English language learners.
- VIRTUAL EDUCATION** – These funds, based on the number of students enrolled in a virtual program, are transferred from the general fund to fund virtual education.



10. **CAPITAL OUTLAY** – Local boards may levy up to 8 mills, subject to protest petition, for capital outlay funding. The money must be spent for capital outlay items as identified in state statutes. Revenue in this fund cannot be spent for operating expenses. Many school districts will try to build cash in this fund for special projects, or emergency facility needs.
11. **DRIVER TRAINING** – Revenue in this fund is received from student fees, driver education state aid, and transfers from the general fund. Carryover funds help fund the succeeding year’s budget.
12. **EXTRAORDINARY SCHOOL PROGRAM** – This fund is used for before and after school programs. Revenue is received from fees and general fund transfers. The cash balance in this fund is normally very small.
13. **FOOD SERVICE** – This fund receives revenue from the federal government (approximately 70 percent), a small amount from the state, and sale of student meals. Federal guidelines provide that this fund should not exceed a three-month operating balance unless there are special circumstances.
14. **PROFESSIONAL DEVELOPMENT** – State aid for professional development reinstated beginning with the 2017-18 school year. School districts transfer money into this fund from the general fund to finance professional development activities.
15. **PARENT EDUCATION PROGRAM** – All expenditures for parent education programs are paid from this fund. Revenue in this fund is state aid and transfers from the general fund.
16. **SUMMER SCHOOL** – Revenue in this fund consists of fees and general fund transfers. The cash balance in this fund is normally very small.
17. **SPECIAL EDUCATION** – State aid for special education is deposited in the general fund and transferred to the special education fund. The state does not provide any money for special education until at least Oct 15 each year. Therefore, districts need a reasonable balance in this fund to operate for the first 3.5 months of the fiscal year.
18. **CAREER & POSTSECONDARY EDUCATION** – Revenue in this fund consists of federal Carl Perkins money and general fund transfers. The cash balance in this fund is used to help fund programs the following year.
19. **GIFTS & GRANTS** – This fund consists of gifts to the school district such as scholarships and individual gifts for a specific purpose. This fund may also include some private grants.
20. **SPECIAL LIABILITY EXPENSE (includes Judgments)** – This money consists of a mill levy authorized for special liabilities such as attorney fees, judgments, etc.
21. **SPECIAL RESERVE** – Used by few school districts, this is primarily a reserve fund for health care, uninsured losses, and workman’s compensation.
22. **CONTINGENCY RESERVE** – This fund allows school districts to maintain a reserve for unexpected expenditures. Per KSA [72-5165](#), there is **no cap** on the contingency reserve fund balance.
23. **TEXTBOOK & STUDENT MATERIALS REVOLVING** – This fund consists primarily of fees for the purchase of textbooks and general fund transfers.



- 24. **TUITION REIMBURSEMENT** – This is a holding fund for school districts with state contracts for special education services. The cash balance in this fund is normally very small.
- 25. **BOND & INTEREST** – Revenue in this fund is generated by state aid and a local mill levy, and is available for the payment of principal and interest on bonds.
- 26. **COOPERATIVE SPECIAL EDUCATION** – Revenue in this fund is for school districts that sponsor a special education cooperative.

NOTE: The following funds receive revenue from the General and Supplemental General funds:

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|--------------------------|--------------------------|
| Preschool-Aged At-Risk | Food Service |
| K-12 At-Risk | Driver's Education |
| Bilingual Education | Professional Development |
| Career and Postsecondary | Parents As Teachers |
| Special Education | Virtual Education |

If the fund has a cash balance to begin the year, the transfer from the general fund may be reduced by that amount and transferred to another fund.

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