

USD Budget: Fund Summaries



1. General – C06	10. Capital Outlay – C016	18. Career and Postsecondary – C034
2. Federal Funds – C07	11. Driver Training – C018	19. Gifts and Grants – C035
3. Supplemental General – C08	12. Extraordinary School – C022	20. Special Liability Expense – C042
4. Adult Education – C010	13. Food Service – C024	21. Special Reserve – C047
5. Preschool-Aged At-Risk – C011	14. Professional Development – C026	22. Contingency Reserve – C053
6. Adult Supplemental – C012	15. Parents Education Program – C028	23. Textbook & Student Materials Revolving – C055
7. At-Risk Education Fund – C013	16. Summer School – C029	25. Bond & Interest #1 and #2 – C062 / C063
8. Bilingual Education – C014	17. Special Education – C030	26. COOP Special Education – C078
9. Virtual School – C015		

- 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, at-risk education fund, bilingual education, driver education, food service, parents as teachers, special education, career and post-secondary education, professional development, etc. Required transfers include Special Education and At-Risk.
- 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 32.2% 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. Required transfers include Special Education, Bilingual, and At-risk.
- 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.
- AT-RISK EDUCATION FUND** – At-risk funding provides programs and services for students struggling academically. The At-Risk and High Density At-Risk funds are required to be transferred from the general fund. An additional required transfer must be made from the supplemental general fund.
- BILINGUAL EDUCATION** – Revenue in this fund can be transferred from the school district's general fund and provides services for English language learners. An additional required transfer must be made from the Supplemental General Fund.
- 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 as these programs are normally expenditures from the at-risk fund.
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 is not funded for the 2025-2026 school year. School districts are urged to transfer money into this fund from the general or supplemental general fund to finance professional development activities so PD expenditures are easily tracked.
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 as this program is usually funded through the at-risk fund.
17. **SPECIAL EDUCATION** – State aid for special education is deposited in the general fund and transferred to the special education fund. There is a required transfer to this fund from the Supplemental General 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 select federal, state and 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. **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.
25. **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:

Preschool-Aged At-Risk	Food Service
At-Risk Education Fund*	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, unless the transfer is required.

*Required Transfers

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