GENERAL FUND
Sources of Revenue

2018-19 USD Budget

Listed below is guidance providing those sources of revenue that are part of the 20-mill levy and those general fund revenues that are not part of the 20-mill levy.

**General Fund Revenue to the State Treasurer**
- 20-Mill Levy
- Watercraft
- Rental Excise Tax
- In Lieu of Taxes on Industrial Revenue Bonds

**Other Revenue that goes to District General Fund**
- Special Education State Aid
- Mineral Production (Severance Tax)

**Revenue that does not go to District General Fund**
- Capital Outlay State Aid
- Supplemental General State Aid (LOB)
- KPERS State Aid
- Commercial Vehicles
- Motor Vehicles
- Recreational Vehicles
- 16/20 Heavy Trucks
- Watercraft
- Rental Excise Tax
- In Lieu of Taxes on Industrial Revenue Bonds

**Miscellaneous Revenue shall be deposited in any categorical fund or the Capital Outlay Fund of the school district.**

Source:
Kansas State Department of Education
Kansas Department of Revenue, Property Valuation

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